

**2008 e-file Handbook Supplement  
for  
Authorized e-file Providers**

**FTB Pub. 1345A**

State of California  
Franchise Tax Board  
[ftb.ca.gov](http://ftb.ca.gov)

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## Section 1 Introduction

### 1.1 Welcome

Thank you for participating in the California Franchise Tax Board Individual e-file Program. Whether you are a new or returning participant, we welcome you aboard.

This publication contains technical information to assist you in processing individual e-file returns including, what's new for taxable year 2008, e-file forms, data entry procedures, error code descriptions, and form field exhibits. You'll want to familiarize yourself with the contents of this supplement and keep it handy for the e-filing season.

This publication is a supplement to the FTB Pub. 1345, *2008 e-file Handbook for Authorized e-file Providers*, which contains the requirements for participation in our e-file Programs.

### 1.2 Where Can I Get More Information?

For e-file assistance and information please visit the Tax Professionals area of our website or contact e-Programs Customer Service:

**Website:** [ftb.ca.gov](http://ftb.ca.gov)

**e-Programs Customer Service:**

Available Monday through Friday, between 8 a.m. and 5 p.m.

Phone: 916.845.0353

Fax: 916.845.0287

Email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

Send comments or suggestions regarding the California e-file Program or this publication to:

**e-file Coordinator, MS F-284  
Franchise Tax Board  
PO Box 1468  
Sacramento CA 95812-1468**

Email: [e-file.coordinator@ftb.ca.gov](mailto:e-file.coordinator@ftb.ca.gov)

**Assistance for persons with disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD 800.822.6268.

### 1.3 Promote Your Business on FTB's Website

Taxpayers visiting our website can search for Authorized e-file Providers by ZIP Code or city name. This service includes contact information such as business name, address, and telephone number for all Electronic Return Originators (EROs) in good standing with our e-file Program. Check out this service at [ftb.ca.gov](http://ftb.ca.gov) and search for **e-file provider**.

If your contact information changes or you do not wish to be included in this listing, please contact e-Programs Customer Service.

## 1.4 e-file Calendar - Taxable Year 2008

November 17, 2008	<b>FTB Begins Accepting Test Transmissions (PATs Testing)</b> Testing will begin upon release of the <i>Test Package for e-file of Individual Income Tax Returns</i> (FTB Pub. 1436).
January 2, 2009	<b>First Day to Transmit Live Returns</b>
April 15, 2009	<b>Last Day to Transmit Timely-Filed Returns</b> California state personal income tax returns have an automatic six-month extension date for timely filing. All taxes owed must be paid by April 15. If the balance due is not paid by April 15, penalties and interest will apply.
April 22, 2009	<b>Last Day to Retransmit Rejected Timely-Filed Returns</b>
April 30, 2009	<b>FTB Stops Accepting Test Transmissions</b>
October 15, 2009	<b>Last Day to Transmit Returns</b>
October 22, 2009	<b>Last Day to Retransmit Rejected Returns</b>
December 31, 2009	<b>Last Day for EROs and Transmitters to Retain Acknowledgment File Material for Returns e-filed in 2008</b>

**Remember:** For each return an ERO files, the ERO must retain the return for four years from the due date of the return or for four years from the date the return is filed, whichever is later. If the ERO uses either the *California e-file Return Authorization for Individuals* (form FTB 8453) or the *California e-file Signature Authorization for Individuals* (form FTB 8879), they must keep the form with the return for the same period of time.

## 1.5 What's New for Taxable Year 2008?

### Business e-file

In addition to the Forms 100, 100S, 565 and 568, FTB now offers e-filing for Corporations filing Combined Reports and Form 100W, California Corporation Franchise or Income Tax Return-Water's-Edge Filers, plus certain accompanying forms and schedules.

For more information about our business e-file program refer to FTB Publication 1346B, *Business e-file Guide for Software Developers and Transmitters*, or visit our website at [ftb.ca.gov](http://ftb.ca.gov) and search for business e-file.

### Forms and Schedule Changes

New forms:

- Form FTB 593, *Real Estate Withholding Remittance Statement*
- Schedule SSMC, *California Same Sex Married Couples Adjustments Worksheet*

Deleted Forms:

- Form FTB 593B, Nonresident Withholding Tax Remittance/Statement for Real Estate Sales

### Voluntary Contribution Changes

#### **New Funds**

- CA Sea Otter Fund
- CA Ovarian Cancer Research Fund
- Municipal Shelter Spay-Neuter Fund
- CA Cancer Research Fund

### Error Codes Changes

#### **New Error Codes**

- New error codes are designated as "New" in Section 8.

#### **Modified Error Codes**

123, 406, 415, 520,

#### **Deleted Error Codes**

407

## 1.6 Reminders

### Mandatory e-file

California law requires individual income tax returns prepared by certain income tax preparers to be e-filed unless the individual return cannot be e-filed due to reasonable cause. Reasonable cause includes a taxpayer's election to opt-out (choose not to e-file).

If you prepared more than 100 California individual income tax returns in any calendar year beginning January 1, 2003 or after and in the following calendar year prepare one or more using tax preparation software, then you must e-file all acceptable individual returns in that following year and all subsequent calendar years thereafter.

To learn more about this important law, refer to Section 2.4 of the *2008 e-file Handbook* (FTB Pub. 1345) or go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for: **mandatory e-file**.

### Refund Splitting

Taxpayers have the option of splitting their refund made by Direct Deposit (DDR) in up to two accounts. Taxpayers requesting their refund be split must request the total refund amount be electronically deposited between the two accounts. Taxpayers cannot receive part of their refund by DDR and part by paper check.

**Important Note: If a taxpayer chooses to split their direct deposit (DDR) and requests an electronic funds withdrawal (EFW) for estimated tax payments on the same return, the EFW will take place from the first bank account listed.**

### Verifying Banking Information

To avoid DDRs or EFWs being returned by taxpayer's banks, we encourage the use of double entry or other techniques that require the taxpayer double-check the entered bank account and routing number information. This will help ensure the accuracy of the information that is entered or imported from previous requests, return filings, etc.

### Subscription Service

Subscription Services is our free automated service providing you important information by email. You can choose from a variety of topics including:

- Tax News
- E-file News
- Information on Law and Legislation
- And much more

You can add or discontinue your subscription at anytime. For more information, go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for Subscription Services.

## **e-Signature Program**

We offer the same PIN methods as the IRS: the Self-Select PIN, the Practitioner PIN, and the ERO PIN.

To facilitate the e-Signature Program we offer the following forms:

- *California e-file Signature Authorization for Individuals* (form FTB 8879) – Used to record and print taxpayer and tax preparer/ERO signature information when a return is using the Practitioner PIN method.
- *California e-file Payment Record for Individuals* (form FTB 8455) – Used to record and print payment information when a return is signed electronically.  
**Note:** This form is optional. Some software companies may report or document payment information on a separate form, record, or summary page.

All signature methods, including pen-on-paper using FTB 8453, will be accepted for all California Individual e-file return types (Form 540, 540 2EZ, 540NR, and 540NRS).

To learn more about this program, refer to Section 3 of this publication.

### **California e-file Signature Authorization for Individuals (FTB 8879) and California e-file Return Authorization for Individuals (FTB 8453)**

You can accept your client's form FTB 8879 or form FTB 8453 via fax. Remember, when using the Practitioner PIN e-Signature or pen-on-paper signature options, you must receive a signed authorization form **before** you transmit the return. Also, you must retain the signed copy for four years from the day you transmit the return or four years from the due date of the return, whichever is later. **Do not mail FTB 8879 or FTB 8453 to the FTB or IRS.**

### **State Employer Identification Number (SEIN)**

The SEIN consists of all characters from box 15 of the taxpayer's Form W-2. This entry can be up to 16 positions long. We will accept any character in this field, including numbers, alpha characters, spaces, dashes, and other punctuation marks or symbols. Enter the information exactly as it appears in box 15. If box 15 is blank, leave the e-file field blank. The 2-position (alpha only) field preceding the SEIN must contain the two-letter state abbreviation.

### **Estimated Tax Payment(s) Request with e-file Return**

e-file provides the ability to send a schedule of up to four electronic funds withdrawal requests for estimated tax payments as part of the e-file return transmission. Your software will record the date and amount of the payment requests in the return form record and will display the information on the *California e-file Payment Record for Individuals* (FTB 8455), *California e-file Return Authorization for Individuals* (FTB 8453) or on your software's proprietary payment information form or summary. To cancel a scheduled estimate payment, your client must call us at least two working days before the date of the withdrawal. The number to call is 916.845.0353.

### **Planned System Maintenance Schedule**

We reserve Tuesday mornings from 5:00 a.m. to 6:00 a.m. PST for scheduled system maintenance. **This impacts only EROs who transmit returns directly to FTB.** We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 6:00 a.m. PST. We will notify you via email whenever our system is down outside the normal maintenance window for longer than one hour.



## 1.7 Using FTB's Website

The following services are available on FTB's website to assist you and your clients.

### Customer Service Number (CSN)

The CSN is required as the authentication key for using some of our online services. To use these services on your client's behalf, you will need their permission and their CSN. We encourage you to check out these services and recommend them to your clients. See below for a description of these services.

Taxpayers and their authorized representatives can obtain their CSN by visiting our website at [ftb.ca.gov](http://ftb.ca.gov) and searching for **CSN**.

### MY FTB ACCOUNT

This service allows taxpayers and their authorized representatives to view current year payment activity, the total balance due on the account, up to 25 estimated payments, and tax year summaries (tax computation) with payments applied. In addition, Wage and Withholding and FTB issued 1099G and 1099INT information is available. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **MyFTBAccount**.

### Web Pay

Taxpayers can use Web Pay, our online payment service, to make their return payment, pay their tax bills, or make extension or estimated tax payments. The process is similar to arranging an online bill payment. Taxpayers enter their account information, the kind of payment they're making, the amount of the payment, and the date they want the payment made. We'll deduct the specified amount on the date indicated. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **Web Pay**.

### Electronic Installment Agreement

This service simplifies and speeds up the process of applying for an installment agreement. Taxpayers complete the application in a secure section of our website. We instantly send them confirmation that we received the application, including a 10-digit confirmation number that they can use to check the status of their request. We will notify them of the status of their request within 30 days. The agreement is not valid until we approve the application. This service is for taxpayers' use only. Go to [ftb.ca.gov](http://ftb.ca.gov) and search for **eIA**.

## Section 2 e-file Forms

### 2.1 Acceptable Forms for e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return. Check your software to find out which forms they support.

Forms/ Schedules	Max. # per Return	Title
Form 540	1	California Resident Income Tax Return
Long Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Long Form)
Short Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Short Form)
Form 540 2EZ	1	California Resident Income Tax Return
Form W-2	50	Wage and Tax Statement
Form W-2G	30	Certain Gambling Winnings
Form 1099-R	20	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Schedule RDP	1	CA RDP Filing Status Adjustments Worksheet
Schedule SSMC	1	CA SSMC Filing Status Adjustment Worksheet
Schedule CA (540)	1	California Adjustments – Residents
Schedule CA (540NR)	1	California Adjustments – Nonresidents or Part-Year Residents
Schedule D (540)	1	California Capital Gain or Loss Adjustment
Schedule D (540NR)	1	California Capital Gain or Loss Adjustment
Schedule D-1	1	Sales of Business Property
Schedule G-1	1 per taxpayer	Tax on Lump Sum Distributions
Schedule HOH/ Form 4803e	1	Head of Household
Schedule P (540)	1	Alternative Minimum Tax and Credit Limitations – Residents
Schedule P (540NR)	1	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
Schedule R	1 per taxpayer	Apportionment and Allocation of Income
Schedule S	25	Other State Tax Credit
Form 592-B	3	Nonresident Withholding Tax Statement
Form 593	3	Real Estate Withholding Remittance Statement
Form 594	3	Notice to Withhold Tax at Source
Form FTB 3501	1	Employer Child Care Program/Contribution Credit
Form FTB 3503	1	Natural Heritage Preservation Credit
Form FTB 3506	1	Child and Dependent Care Expenses

<b>Form/ Schedules</b>	<b>Max. # per Return</b>	<b>Title</b>
Form FTB 3507	1	Prison Inmate Labor Credit
Form FTB 3510	1	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries
Form FTB 3521	1	Low-Income Housing Credit
Form FTB 3523	1	Research Credit
Form FTB 3526	1	Investment Interest Expense Deduction
Form FTB 3540	1	Credit Carryover Summary
Form FTB 3546	1	Enhanced Oil Recovery Credit
Form FTB 3547	1	Donated Agricultural Products Transportation Credit
Form FTB 3548	1	Disabled Access Credit for Eligible Small Businesses
Form FTB 3553	1	Enterprise Zone Employee Credit
Form FTB 3800	1	Tax Computation for Children Under Age 18 with Investment Income
Form FTB 3801	1	Passive Activity Loss Limitations
Form FTB 3801-CR	1	Passive Activity Credit Limitations
Form FTB 3803	10	Parents' Election to Report Child's Interest and Dividends
Form FTB 3805E	10	Installment Sale Income
Form FTB 3805P	1 per taxpayer	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs
Form FTB 3805V	1	Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts
Form FTB 3805Z	3	Enterprise Zone Deduction and Credit Summary
Form FTB 3806	3	Los Angeles Revitalization Zone Deduction and Credit Summary (LARZ)
Form FTB 3807	3	Local Agency Military Base Recovery Area Deduction and Credit Summary (LAMBRA)
Form FTB 3808	3	Manufacturing Enhancement Area Credit Summary (MEA)
Form FTB 3809	3	Targeted Tax Area Deduction and Credit Summary (TTA)
Form FTB 3885A	99	Depreciation and Amortization Adjustments
Form FTB 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form FTB 5805F	1	Underpayment of Estimated Tax by Farmers and Fishermen
Form FTB 5870A	1 per taxpayer	Tax on Accumulation Distribution of Trusts
STCGL Record	5,000	Short-Term Capital Gains/Loss Transaction
LTCGL Record	5,000	Long-Term Capital Gains/Loss Transaction

## 2.2 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses.
- Decedent returns, including joint returns filed by surviving spouses.
- Returns with a filing status of married filing separate.
- Returns of Same Sex Married Couples and Registered Domestic Partners filing with Married Filing Joint status.

## 2.3 Returns Not Eligible for e-file

We exclude the following returns from e-file:

- Returns from individuals or firms who have not been accepted as participants in California's e-file Program.
- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding.
- Returns containing Form FTB 3511, *Environmental Tax Credit*.
- Returns containing form FTB 3534, *Joint Strike Fighter Credit*.
- Fiscal year returns.
- Amended returns.
- Prior year returns.
- Returns with dollars and cents entries.
- Returns for primary or secondary taxpayers whose social security numbers are all zeros.
- Returns containing forms or schedules not listed in this FTB Pub. 1345A, Section 2.1, Acceptable Forms for e-file.
- Returns with an SSN of 123-45-6789, 987-65-4321, or 999-99-9999.

## 2.4 Paper Forms

We use the following paper forms in our Individual e-file Program:

- FTB 8453, *California e-file Return Authorization for Individuals*, used by e-file taxpayers to sign using the pen-on-paper method.
- FTB 8879, *California e-file Signature Authorization for Individuals*, used by e-file taxpayers to sign using the Practitioner PIN method (refer to Section 3).
- FTB 8454, *e-file Opt-Out Record for Individuals*, used by taxpayers and preparers to document when and why a return subject to mandatory e-file was not e-filed.
- FTB 8455, *California e-file Payment Record for Individuals*, used by e-file taxpayers to show scheduled electronic funds withdrawals when the taxpayer signs electronically.
- FTB 3582, *Voucher for Individual e-filed Returns*, used by e-file taxpayers who owe a balance and choose to pay by check.

The following pages are examples of these forms.

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Date Accepted \_\_\_\_\_

TAXABLE YEAR

FORM

## 2008 California e-file Return Authorization for Individuals

8453

Your first name and initial		Last name	Your SSN or ITIN - -
If joint return, spouse's/RDP's first name and initial		Last name	Spouse's/RDP's SSN or ITIN - -
Address (including number and street, PO Box, or PMB no.)		Apt. no. /Ste. no.	Daytime telephone number ( )
City		State	ZIP Code - -

**Part I Tax Return Information** (whole dollars only)

<b>1</b>	California adjusted gross income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 21; or Short Form 540NR, line 21)	<b>1</b>
<b>2</b>	Refund or No Amount Due. (Form 540, line 66; Form 540 2EZ, line 28; Long Form 540NR, line 73; or Short Form 540NR, line 73).	<b>2</b>
<b>3</b>	Amount you owe. (Form 540, line 62; Form 540 2EZ, line 27; Long Form 540NR, line 69; or Short Form 540NR, line 69)	<b>3</b>

**Part II** Settle Your Account Electronically for Taxable Year 2008 (Due 04/15/09)

4 ☐ Direct Deposit of Refund    5 ☐ Electronic Funds Withdrawal    5a Amount \_\_\_\_\_    5b Withdrawal Date (MM/DD/YYYY) \_\_\_\_\_

**Part III** **Make Estimated Tax Payments for Taxable Year 2009** These are NOT installment payments for the current amount you owe.

	First Payment Due 4/15/09	Second Payment Due 6/15/09	Third Payment Due 9/15/09	Fourth Payment Due 1/15/10
<b>6</b> Amount				
<b>7</b> Withdrawal Date				

#### Part IV Banking Information (Have you verified your banking information?)

<b>8</b> Amount of refund to be directly deposited to account below _____	<b>12</b> The remaining amount of my refund for direct deposit _____
<b>9</b> Routing number _____	<b>13</b> Routing number _____
<b>10</b> Account number _____	<b>14</b> Account number _____
<b>11</b> Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	<b>15</b> Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings

## Part V Declaration of Taxpayer(s)

I authorize my account be settled as designated in Part II. If I check Box 4, I declare that the direct deposit refund information in Part IV agrees with the authorization stated on my return. If I check Box 5, I authorize an electronic funds withdrawal for the amount listed on 5a and any estimated payment amounts listed on line 6 from the account listed on lines 9, 10, and 11. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to receive the refund or authorize an electronic funds withdrawal.

Under penalties of perjury, I declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider, including my name, address, and social security number (SSN) or individual taxpayer identification number (ITIN), and the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of my 2008 California income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. If I am filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my return and accompanying schedules and statements be transmitted to the FTB by my ERO, Transmitter, or Intermediate Service Provider. **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or Transmitter the reason(s) for the delay or the date when the refund was sent.**

**Sign  
Here**



 \_\_\_\_\_ Date  
 Your signature For Privacy Notice, get form FTB 1131.

 \_\_\_\_\_ Date  
 Spouse's/RDP's signature. If filing jointly, both must sign. *It is unlawful to forge a spouse's/RDP's signature.*

**Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.** See instructions.



I declare that I have reviewed the above taxpayer's return and that the entries on form FTB 8453 are complete and correct to the best of my knowledge. (If I am only an Intermediate Service Provider, I understand that I am not responsible for reviewing the taxpayer's return. I declare, however, that form FTB 8453 accurately reflects the data on the return.) I have obtained the taxpayer's signature on form FTB 8453 before transmitting this return to the FTB; I have provided the taxpayer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2008 e-file Handbook for Authorized e-file Providers, and in FTB Pub. 1345A, 2008 e-file Handbook Supplement. I will keep form FTB 8453 on file for four years from the due date of the return or four years from the date the return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

## ERO Must Sign

ERO's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN/PTIN
Firm's name (or yours if self-employed) and address 	FEIN			ZIP Code

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

**Paid  
Preparer  
Must  
Sign**

Paid preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's SSN/PTIN
Firm's name (or yours if self-employed) and address 	FEIN		ZIP Code

**For Privacy Notice, get form FTB 1131.**

FTB 8453 C2 2008

# Instructions for Form FTB 8453

## California e-file Return Authorization for Individuals

DO NOT MAIL THIS FORM TO FTB

### What's New

**Electronic Payments** – Taxpayers are required to remit their payments electronically if they make an estimate or extension payment exceeding \$20,000 for taxable year 2009 or the total tax liability shown on their original 2009 tax return exceeds \$80,000. Once you meet the threshold, all payments regardless of amount, tax type or taxable year must be remitted electronically. Electronic payments can be made using Web Pay on FTB's website by using electronic funds withdrawal (EFW) as part of the e-file return, or by using your credit card. For more information go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **mandatory ePay**.

Any taxpayer required to remit a payment electronically who makes a payment by other means, shall pay a penalty of one percent of the amount paid, unless it is shown that the failure to make a payment as required was for a reasonable cause and was not the result of willful neglect.

### General Information

#### A Purpose of Form FTB 8453

Form FTB 8453, California e-file Return Authorization for Individuals, is the signature document for individual e-file returns. By signing this form the taxpayer, Electronic Return Originator (ERO), and paid preparer declare that the return is true, correct, and complete. Additionally, the signatures authorize the electronic transmission of the return to the Franchise Tax Board (FTB) and the execution of any designated electronic account settlement. The form does not serve as proof of filing an electronic return — the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

#### B ERO and Paid Preparer Responsibilities

As an authorized e-file provider, you must:

- Review the taxpayer's return, plus entries and banking information on form FTB 8453. Obtain each taxpayer's signature after you prepare the return but before you transmit it.
- Sign form FTB 8453.
- Provide taxpayer(s) with:
  - A signed original or copy of form FTB 8453.
  - Original Form(s) W-2, W-2G, and 1099R.
  - A copy of the taxpayer's return and associated forms and schedules.
- Retain the original or faxed signed form FTB 8453 for four years from the due date of the return or four years from the date the return is filed, whichever is later. (**Exception:** VITA/TCE/Not for Profit Sites – Give the signed form FTB 8453 to the taxpayer.)

#### C Taxpayer Responsibilities

**Before** your ERO can e-file your return, you must:

- Verify all information on form FTB 8453, including SSN(s), ITIN(s), and banking information. Reconfirm your routing and account numbers.
- Inspect a copy of the return and ensure the information is correct.
- Sign form FTB 8453 after the return is prepared but before it is transmitted.
- Submit the signed form FTB 8453 to your ERO (fax is acceptable).

**After** your return is e-filed, you must retain the following documents for the California statute of limitations period:

- Form FTB 8453 (signed original or copy of the form).
- Original Form(s) W-2, W-2G, and 1099R.
- A paper copy of Form 540, Form 540 2EZ, Long or Short Form 540NR.
- A paper copy of your federal tax return.
- A paper copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed.

(**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D Refund Information

Check the status of your tax refund. Go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **refund status** or call our automated phone service at 800.338.0505.

#### E Paying Your Taxes

If you owe tax, you must pay it by April 15, 2009, to avoid penalties and interest. When you e-file, you can choose from the following payment options:

- **Pay by electronic funds withdrawal:** You can have all or part of your balance due withdrawn electronically from your bank account on the date you choose. See Part II.
- **Pay online:** You can pay the amount you owe using our secure online payment service, **Web Pay**. Go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **Web Pay**.
- **Pay by credit card:** You can use your Discover/NOVUS, MasterCard, Visa, or American Express card to pay your tax. Go to [officialpayments.com](http://officialpayments.com) or call 800.272.9829. Use jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. If you pay by credit card, do **not** mail the voucher (form FTB 3582) to us.
- **Pay by check or money order:** You can pay by check or money order using form FTB 3582, Payment Voucher for Individual e-filed Returns. Mail form FTB 3582 with your check or money order to us using the address printed on the voucher. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

### Specific Instructions

#### DCN and Date of Acceptance

The DCN is a unique 14-digit number assigned by the tax preparation software program to each return. EROs: enter the DCN and date we accept the return in the spaces at the top of form FTB 8453.

#### Part II – Settle Your Account Electronically

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. If you want your refund directly deposited into one or more accounts, or your payment withdrawn electronically from your account, you must complete the banking information on your return and complete Parts II and IV of form FTB 8453 **before transmitting the return**.

**Assistance for Persons with Disabilities:** We comply with the Americans with Disabilities Act. Persons with hearing or speech impairment please call TTY/TDD 800.822.6268.



We will not honor requests completed after transmission of the return. Be sure the account information is correct. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

**To cancel an electronic funds withdrawal, you must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.**

### Part III – Make Estimated Tax Payments for 2009

When you e-file you may opt to schedule the electronic payment of estimated tax payments for taxable year 2009. The amounts you designate on line 6 will be withdrawn from the account listed on lines 9, 10, and 11 on the date you select. Be sure to select a date on or before the due date of the estimated tax payment to avoid penalties and interest charges.

**To cancel a scheduled estimated tax payment, you must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.**

### Part IV – Banking Information

Individual taxpayers may request that only their refund be electronically deposited into more than one checking or savings account. It's fast, safe, and convenient to have your refund directly deposited into your bank account.

You can find the routing and account numbers on a check or bank statement, or by contacting your financial institution. Do **not** use a deposit slip as it may contain internal routing numbers.

**Lines 8 and 12** – The refund amounts you designated for direct deposit.

**Lines 9 and 13** – The routing number must be nine digits. The first two digits must be between 01 and 12 or 21 and 32.

**Lines 10 and 14** – The account number can be up to 17 characters and can include numbers and letters. Include hyphens but omit spaces and special symbols.

**Note:** Some financial institutions will not allow a joint refund to be deposited to an individual account. If the direct deposit is rejected, we will issue a paper check.

**Caution:** Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

### Part V – Declaration of Taxpayer(s)

An e-filed tax return is not considered complete or filed unless form FTB 8453 is signed by you **before** the return is transmitted.

**Deceased taxpayer(s)** – The legal representative (e.g., beneficiary, administrator, or executor) of the deceased taxpayer's estate must sign form FTB 8453 **before** the return is transmitted.

If you are the surviving spouse/RDP and no administrator or executor has been appointed, you may still file a joint return for the year of death. Indicate next to your signature that you are the surviving spouse/RDP. Also, print "Deceased" and the date of death next to the name of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary to form FTB 8453) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate to form FTB 8453.

### Part VI – Declaration of ERO and Paid Preparer

The ERO must sign and complete this part.

If the ERO is also the paid preparer, the ERO must check the box labeled "Check if also paid preparer."

If the ERO is not the paid preparer, the paid preparer must sign in the space for "Paid Preparer Must Sign."

# 2008

# California e-file Signature Authorization for Individuals

8879

Declaration Control Number (DCN) ▶

Your name	Your SSN or ITIN
Spouse's/RDP's name	Spouse's/RDP's SSN or ITIN

**Part I Tax Return Information** (whole dollars only)

- |   |                                                                                                                                           |   |       |
|---|-------------------------------------------------------------------------------------------------------------------------------------------|---|-------|
| 1 | California Adjusted Gross Income (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 21; or Short Form 540NR, line 21) ..... | 1 | _____ |
| 2 | Amount You Owe (Form 540, line 62; Form 540 2EZ, line 27; Long Form 540NR, line 69; or Short Form 540NR, line 69) .....                   | 2 | _____ |
| 3 | Refund or No Amount Due (Form 540, line 66; Form 540 2EZ, line 28; Long Form 540NR, line 73; or Short Form 540NR, line 73) .....          | 3 | _____ |

## Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return.)

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2008, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address, and social security number or individual tax identification number) and the amounts shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If applicable, I authorize an electronic funds withdrawal of the amount on line 2 and/or the estimated tax payments as shown on my return and on form FTB 8455, California e-file Payment Record, or a comparable form. If applicable, I declare that direct deposit refund amount on line 3 agrees with the direct deposit authorization stated on my return. If I have filed a joint return, this is an irrevocable appointment of the other spouse/RDP as an agent to authorize an electronic funds withdrawal or direct deposit. I authorize my ERO, Transmitter, or Intermediate Service Provider to transmit my complete return to the Franchise Tax Board (FTB). **If the processing of my return or refund is delayed, I authorize the FTB to disclose to my ERO, Intermediate Service Provider, and/or Transmitter the reason(s) for the delay or the date when the refund was sent.** If I am filing a balance due return, I understand that if the FTB does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I acknowledge that I have read and consent to the Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ **ERO firm name** \_\_\_\_\_ to enter my PIN 

--	--	--	--	--

**Do not enter all zeros** as my signature on my 2008 e-filed California individual income tax return.

☐ I will enter my PIN as my signature on my 2008 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► Date ►

**Spouse's/RDP's PIN: check one box only**

- ☐ I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature on my 2008 e-filed California individual income tax return. **ERO firm name** **Do not enter all zeros**

☐ I will enter my PIN as my signature on my 2008 e-filed California individual income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's/RDP's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

## Practitioner PIN Method Returns Only -- continue below

### Part III Certification and Authentication — Practitioner PIN Method Only

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

[illegible]

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the 2008 California individual income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and FTB Pub. 1345, 2008 e-file Handbook for Authorized e-file Providers, and FTB Pub. 1345A, 2008 e-file Handbook Supplement.

ERO's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_



# Instructions for Form FTB 8879

## California e-file Signature Authorization for Individuals

DO NOT MAIL THIS FORM TO THE FTB

### General Information

#### A Purpose of Form FTB 8879

Form FTB 8879, California e-file Signature Authorization for Individuals, must be completed when an individual e-file return is being signed using the Practitioner PIN method. By signing this form, the taxpayer authorizes the Electronic Return Originator (ERO) to enter the taxpayer's personal identification number (PIN) on his or her 2008 e-filed income tax return. This is a one-time authorization tied to this specific return.

Form FTB 8879 does not serve as proof of filing – the acknowledgement containing the date of acceptance and the declaration control number (DCN) for the accepted return is that proof.

Do not use form FTB 8879 if the taxpayer(s) will sign form FTB 8453, California e-file Return Authorization for Individuals, or will enter their own PIN and shared secret.

#### B Practitioner PIN Method

The Practitioner PIN method is an electronic signature option for taxpayers e-filing their individual income tax return through an ERO. To select this method, both the taxpayer(s) and ERO must sign form FTB 8879. When using this method, the taxpayer generally does not need to supply a shared secret with their PIN. The Practitioner PIN method can be used when the taxpayer's shared secret is not known or the taxpayer cannot physically enter their PIN on their ERO's computer.

For taxpayers who are married or RDPs filing jointly, it is acceptable for one spouse/RDP to authorize the ERO to enter his or her PIN and the other to choose to enter his or her own PIN. In this scenario, the spouse/RDP entering his or her own PIN must also provide the correct shared secret. It is not acceptable for one spouse/RDP to enter both PINs.

#### C Taxpayer Responsibilities

**Before** you can e-file your individual return, you must:

- Inspect a copy of your individual income tax return and ensure the information is correct. Reconfirm your routing and account numbers entered into the tax preparation software.
- Review and approve the sworn statements and disclosure statements.
- Indicate or verify the five-digit PIN that will be used as your signature.
- Receive and review the information on form FTB 8455, California e-file Payment Record for Individuals, or a comparable form.
- Sign and date form FTB 8879 and submit it to your ERO (fax is acceptable).

**Your return will not be transmitted to the Franchise Tax Board (FTB) until the ERO receives your signed form FTB 8879.**

**After** your return is e-filed, you must retain the following documents (in electronic or paper format) for the California statute of limitations period:

- Original Forms W-2, W-2G, and 1099-R.
- A copy of Form 540, Form 540 2EZ, Long, or Short Form 540NR.
- A copy of form FTB 8455, California e-file Payment Record for Individuals, or a comparable form.
- A copy of your federal tax return.
- A copy of your other state income tax return if you claimed the California Other State Tax Credit. Refer to California Schedule S.

The California statute of limitations is the later of four years from the due date of the return or four years from the date the return is filed. (**Exception:** An extended statute of limitations period may apply for California or federal tax returns that are related to or subject to a federal audit.)

#### D ERO Responsibilities

**Before** you can e-file your client's individual return, you must:

- Confirm the identity of the taxpayer(s) per FTB Pub. 1345, Section 6.
- Complete form FTB 8879 through Part I with information from the taxpayer's return.
- Complete form FTB 8455, California e-file Payment Record for Individuals, or a comparable form.
- Enter the ERO firm name (not the name of the individual preparing the return) in Part II.
- Review the taxpayer's return, plus banking information.
- Provide the taxpayer (in electronic or paper format):
  - o Form FTB 8879.
  - o A complete copy of their return.
  - o Form FTB 8455, California e-file Payment Record for Individuals, or a comparable form.
- Obtain each taxpayer's signature after the return is prepared but before you transmit it.
- Record the eleven-digit PIN that will be used as your signature.
- Sign and date form FTB 8879.

**After** the return is e-filed, you must:

- Retain form FTB 8879 for four years from the due date of the return or four years from the date the return is filed, whichever is later.\*
- Retain all required e-file return information per FTB Pub. 1345, Section 8.\*
- Upon request, provide a copy of form FTB 8879 to the taxpayer or the FTB.

\***Exception:** For VITA/TCE/Not for Profit Sites, the taxpayer must retain these documents.

#### E Banking Information

Using direct deposit or electronic funds withdrawal is voluntary and applies only to the return you are filing at this time. Be sure the account information entered in the tax preparation software as shown on your return is correct. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

To cancel an electronic funds withdrawal or a scheduled estimated tax payment, you must call the FTB at 916.845.0353 at least two working days before the date of the withdrawal.

**Caution:** Check with your financial institution to make sure your deposit will be accepted and to get the correct routing and account numbers. The FTB is not responsible for a lost refund due to incorrect account information entered by you or your representative.

**Do not mail form FTB 8879 to the FTB.**

TAXABLE YEAR

CALIFORNIA FORM

**2008****e-file Opt-Out Record for Individuals****8454****General Information**

California law requires individual income tax returns prepared by certain income tax preparers to be electronically filed (e-filed) unless the taxpayer elects not to e-file or the tax preparer cannot e-file the return due to reasonable cause. Use this form to record when and why the return was not e-filed.

**Do not mail this form to FTB. Please keep it for your records.**

For married/registered domestic partners (RDPs) filing jointly, only one spouse/RDP needs to sign.

**Part I: Taxpayer Information**

Your first name		Last name		Your SSN or ITIN	
				- -	
If filing jointly, spouse's/RDP's first name		Last name		Spouse's/RDP's SSN or ITIN	
				- -	
Address (including number and street, PO Box, or PMB no.)			Apt. no./Ste. no.		Telephone number
					( )
City			State	ZIP Code	

☐ I elect not to e-file my tax return.

Reason (optional): \_\_\_\_\_

Your signature		Date
Spouse's/RDP's signature (if filing jointly)		Date

**Part II: Tax Preparer Information**

☐ I am not e-filing this taxpayer's return due to reasonable cause.

Explanation: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Paid preparer's signature		Date
Paid preparer's name		SSN/PTIN
Firm's name (if applicable)		FEIN
Firm's address		Telephone number
		( )
City		State ZIP Code

TAXABLE YEAR

FORM

**2008****California e-file Payment Record for Individuals****8455**

Declaration Control Number (DCN) ▶

Your name

Your SSN or ITIN

Spouse's/RDP's name

Spouse's/RDP's SSN or ITIN

**Part I Tax Return Information** (Whole Dollars Only)

**1** 2008 California Adjusted Gross Income. (Form 540, line 17; Form 540 2EZ, line 16; Long Form 540NR, line 21; or Short Form 540NR, line 21) ..... **1** \_\_\_\_\_

**2** Amount You Owe. (Form 540, line 62; Form 540 2EZ, line 27; Long Form 540NR, line 69; or Short Form 540NR, line 69) ..... **2** \_\_\_\_\_

**Part II Return Payment Information for Taxable Year 2008** (Due 4/15/09)

**3** Electronic Funds Withdrawal Amount \_\_\_\_\_

**4** Withdrawal Date (MM/DD/YYYY) \_\_\_\_\_

**Part III Scheduled Estimated Tax Payments for Taxable Year 2009** These are **NOT** installments of the current amount you owe.

	First Payment Due 4/15/09	Second Payment Due 6/15/09	Third Payment Due 9/15/09	Fourth Payment Due 1/15/10
<b>5</b> Amount				
<b>6</b> Withdrawal Date				

**Part IV Banking Information for Electronic Funds Withdrawals from Parts II and III**

**7** Routing number \_\_\_\_\_

**8** Account number \_\_\_\_\_

**9** Type of account: ☐ Checking ☐ Savings

**General Information**

Form FTB 8455, California e-file Payment Record for Individuals, is a summary of electronic funds withdrawals that you have authorized with your 2008 e-file return as part of your California e-file Signature Authorization for Individuals (form FTB 8879). You are to receive a copy of form FTB 8455 or a comparable form at the time you sign form FTB 8879. Form FTB 8455 does not serve as proof of filing or proof of payment. Your proof of filing is the acknowledgement containing the date we accepted your return and your declaration control number (DCN). Your proof of payment is your banking records.

Be sure the banking information is correct before transmitting your return. If the bank or financial institution rejects the electronic funds withdrawal due to an error in the routing number or account number, we will send you a notice that may include penalties and interest.

**To cancel your return payment or an estimated tax payment, you must call the FTB at 916.845.0353 at least two working days before the scheduled date of the payment.**

If you cancel a payment, you are still liable for any amount you owe. Make your payments by the due dates above to avoid a late payment penalty. For more payment options, go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **payment options**.

**KEEP THIS FORM FOR YOUR RECORDS – DO NOT MAIL TO FTB**

# Instructions for Form FTB 3582

## Payment Voucher for Individual e-filed Returns

### General Information

Use form FTB 3582, Payment Voucher for Individual e-filed Returns, only if both of the following apply:

- You filed your tax return electronically
- You have a balance due

If you **do not** have a balance due, **do not** complete or mail this form.

If you owe tax, you can pay the balance due with a check or money order using this form. Or, you can schedule your payment for automatic withdrawal from your bank account with Web Pay, the Franchise Tax Board's (FTB's) free online payment feature, or pay by credit card. See the payment instructions in the tax booklet, or go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **Payment Options**. If paying online, do not use this form.

If you need additional copies of form FTB 3582, you can download, view, and print California tax forms and publications from our website at [ftb.ca.gov](http://ftb.ca.gov).

**Private Mail Box** – Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

**Foreign Address** – Enter the information in the following order: City, Country, Province/Region, and Postal Code. Follow the country's practice for entering the postal code. **Do not** abbreviate the country's name.

**Registered Domestic Partners** – For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the FTB will disregard the cents. This helps process your return quickly and accurately.

### Instructions

Is your form FTB 3582 preprinted with your information?

**Yes.** Go to number 1. **No.** Go to number 2.

1. Verify that the following information is correct before you write your check or money order:

- Name(s)
- Address
- Social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs)
- Amount of payment

If you need to make a change, use a black or blue ink pen to draw a line through the incorrect information and clearly print the new information. Scanning machines may not be able to read other colors of ink or pencil. Then go to number 3.

2. Complete the voucher at the bottom of this page if a balance is due. If no balance is due, do not use this form. Print your name(s), address, social security number(s) (SSNs) or individual taxpayer identification number(s) (ITINs), and amount of payment in the designated space. Print all names and words in **CAPITAL LETTERS**. Use a black or blue ink pen. Scanning machines may not be able to read other colors of ink or pencil.

The information on form FTB 3582 should match the information that was electronically transmitted to the FTB and the information printed on the paper copy of your 2008 Form 540, Form 540 2EZ, or the Long or Short Form 540NR.

3. Make your check or money order payable to "Franchise Tax Board." **Do not send cash**. Write your SSN or ITIN and "2008 FTB 3582" on the check or money order. Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.
4. Detach the payment voucher from the bottom of this page, only if an amount is due. Enclose, but **do not** staple, your payment with the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Do not send the paper copy of your tax return to the FTB. Keep it for your records.**

### When to Make Your Payment

If you have a balance due on your 2008 return, send form FTB 3582 to the FTB with your payment for the full amount by April 15, 2009.

If you cannot pay the full amount you owe by April 15, 2009, pay as much as you can when you mail in form FTB 3582 to minimize additional charges. To request monthly payments file form FTB 3567, Installment Agreement Request. To get this form, go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **installment agreement** or call 800.338.0505 and select "Personal Income Tax," then select "Forms and Publications." Enter code 949 when instructed.

### Penalties and Interest

If you fail to pay your total tax liability by April 15, 2009, you will incur a late payment penalty plus interest. If you pay at least 90% of the tax shown on your tax return by the original due date of the return, we will waive the penalty based on reasonable cause. However, the imposition of interest is mandatory. If, after April 15, 2009, you find that your estimate of tax due was too low, pay the additional tax as soon as possible to avoid or minimize further accumulation of penalties and interest. Pay your additional tax online with Web Pay or with another form FTB 3582. If you do not file your tax return by October 15, 2009, you will incur a late filing penalty plus interest from the original due date of the return.

Save the stamp – pay online with Web Pay!  
✂ DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM — — — — — DETACH HERE ✂

**Calendar year – File and Pay by April 15, 2009**

TAXABLE YEAR

CALIFORNIA FORM

## 2008 Payment Voucher for Individual e-filed Returns 3582 (e-file)

Your first name	Initial	Last name	Your SSN or ITIN
If joint payment, spouse's/RDP's first name		Initial	Spouse's/RDP's last name if different from yours
Address (including number and street, PO Box, or PMB no.)		Apt. no./Ste.no.	
City (If you have a foreign address, see instructions)		State	ZIP Code

**IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.**  
**IF AN AMOUNT IS DUE,**

**MAIL TO:** FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0008

**Do not send a paper copy of your tax return with the payment voucher.**

Amount of payment

\_\_\_\_\_ 00

## Section 3 Signature Information

### 3.1 General Information

We offer many of the same signature options as the IRS. We have a pen-on-paper signature option and an e-Signature option.

We will accept all signature methods for all California individual e-file return types (Forms 540, 540 2EZ, and 540NR Long and Short) throughout the duration of the e-file season.

**Reminder:** The taxpayer must be allowed to review their completed tax return before using any of the signature options. Also, the return must be signed before you transmit it to the FTB.

### 3.2 Pen-on-Paper Signature Option – Form FTB 8453

Form FTB 8453, *California e-file Return Authorization for Individuals*, is used when the taxpayer signs using the paper method. Do not use IRS Form 8453 for California e-filing purposes. The federal and state forms are **NOT** interchangeable. Please do not mail California's form FTB 8453 to the IRS or to FTB.

Form FTB 8453 serves to:

- Authenticate the return.
- Authorize the ERO to file the return on the taxpayer's behalf.
- Authorize the ERO to transmit the tax return electronically to us either directly or through a third-party Transmitter.
- Provide the taxpayer's written consent to have their refund directly deposited or their tax payment debited from their financial institution.
- Authorize us to inform the taxpayer's ERO or Transmitter that the taxpayer's return has been accepted or rejected and when rejected, to identify the reason(s) for rejection.
- Authorize us to inform the taxpayer's ERO or Transmitter of the reason(s) for return processing delays or when the refund was sent.
- Remind taxpayers who are filing balance due returns, of their liability for paying taxes, and if applicable, any interest and penalties.

**Note:** The ERO must provide the taxpayer with a copy of form FTB 8453, Forms W-2, W-2G, and 1099-R and a copy of Form 540, Short Form 540NR, Long Form 540NR, or Form 540 2EZ showing the electronic data transmitted to us.

EROs must retain forms FTB 8453 at their place of business for four years from the due date of the return or four years from the date the return is filed, whichever is later. California tax returns for taxable year 2008 have an automatic extension to file to October 15, 2009 and must be retained by the ERO until October 15, 2013. **DO NOT SEND FORM FTB 8453 TO THE FRANCHISE TAX BOARD OR TO THE IRS.** Please notify your clients **not** to send form FTB 8453 to the FTB or the IRS.

Failure to maintain forms FTB 8453 as required, or incomplete or erroneous forms may result in immediate suspension from California's e-file Program.

### 3.3 e-Signature Option

We offer the same PIN methods as the IRS: the Self-Select PIN method, the Practitioner PIN method, and the ERO PIN.

#### a. Practitioner PIN Method (form FTB 8879)

Form FTB 8879, *California e-file Signature Authorization for Individuals*, is used when the taxpayer signs using the Practitioner PIN Method. The Practitioner PIN method is an option only available for taxpayers who use an ERO to e-file their return.

Form FTB 8879 serves to:

- Authenticate the return.
- Authorize the ERO to file the return on the taxpayer's behalf.
- Authorize the ERO to enter the taxpayer's PIN on the return on the taxpayer's behalf.
- Authorize the ERO to transmit the tax return electronically to us either directly or through a third-party Transmitter.
- Provide the taxpayer's written consent to have their refund directly deposited or their tax payment debited from their financial institution.
- Authorize us to inform the taxpayer's ERO or Transmitter that the taxpayer's return has been accepted or rejected and when rejected, to identify the reason(s) for rejection.
- Authorize us to inform the taxpayer's ERO or Transmitter of the reason(s) for return processing delays or when the refund was sent.
- Remind taxpayers who are filing balance due returns, of their liability for paying taxes, and if applicable, any interest and penalties.

**Note:** The ERO must provide the taxpayer with a copy of Forms W-2, W-2G, and 1099-R and a copy of Form 540, Short Form 540NR, Long Form 540NR, or Form 540 2EZ showing the electronic data transmitted to us.

EROs must retain forms FTB 8879 at their place of business for four years from the due date of the return or four years from the date the return is filed, whichever is later. California tax returns for taxable year 2008 have an automatic extension to file to October 15, 2009 and must be retained by the ERO until October 15, 2013. **DO NOT SEND FORM FTB 8879 TO THE FRANCHISE TAX BOARD OR TO THE IRS.** Please notify your clients not to send form FTB 8879 to the FTB or the IRS.

Failure to maintain forms FTB 8879 as required, or incomplete or erroneous forms may result in immediate suspension from California's e-file Program.

To sign using this method, the taxpayer(s) must:

Review the appropriate jurat/disclosure statements for their filing situation.

Select a PIN consisting of any five numbers (except all zeros).

Review and sign the California e-file Signature Authorization for Individuals (FTB 8879).

When taxpayers are married filing jointly, each taxpayer must complete these steps.

By signing form FTB 8879, the taxpayer(s) give you one-time authorization to enter their PIN for their individual e-file return. As the ERO, you must also sign form FTB 8879.

Do not use IRS Form 8879 for California e-filing purposes. The federal and state forms are **NOT** interchangeable. Please do not mail California's form FTB 8879 to the IRS or to FTB.

You must enter the taxpayer(s) PIN(s) as instructed on form FTB 8879 and sign the return using the ERO PIN.

**NOTE:** The shared secret is generally not required when using this method. **Exception:** On a return where the taxpayers are married filing jointly **and one** of the taxpayers chooses to enter their own PIN on your computer, that taxpayer must enter his or her shared secret. Refer to Section 3.2b for more information about the shared secret.

#### **b. Self-Select PIN Method**

The Self-Select PIN method is an option for taxpayers who enter their own electronic signature on the e-file return. To sign using this method, the taxpayer(s) must have access to your computer to do the following:

Review the appropriate jurat/disclosure statements for their filing situation.

Enter a PIN consisting of any five numbers (except all zeros).

Enter a shared secret known to the FTB.

When taxpayers are married filing jointly, each taxpayer must complete these steps.

For California returns, the shared secret is the California AGI from the taxpayer's 2006 original California individual income tax return (do not use values from an amended or modified return):

Form 540 – Line 17

Form 540A – Line 17

Form 540 2EZ – Line 16

Form 540NR – Line 21 (both Long and Short forms)

If the California AGI is a negative amount, be sure the taxpayer enters the amount as a negative value. If the value is not within \$1 of our records, we will reject the return.

If taxpayers filed a joint return for 2007 and file separately for 2008, both will enter the same California AGI from the 2007 return. Do not divide the AGI between the taxpayers.

If taxpayers filed separate returns for 2007 and file jointly for 2008, they will each enter the California AGI from their respective returns. Do not combine the AGI from the two returns.

If your client signs using this method, you must sign the return electronically using the ERO PIN.

#### **c. The ERO PIN**

You must use the ERO PIN when your client uses either the Self-Select PIN or Practitioner PIN method to electronically sign their individual e-file return.

The ERO PIN is made up of two components:

1. The ERO's six-digit electronic filer identification number (EFIN).
2. Any five numbers (except all zeros).

#### **d. Differences between the IRS & FTB e-Signature Programs**

We follow the IRS electronic signature specifications to the extent that they apply to our Individual e-file Program. Key differences include:

**Shared secret** – We require the original California AGI, rather than the federal AGI.

**Prior-year nonresidents** – Taxpayers who filed a Form 540NR for taxable year 2007 may use any of the electronic signature methods.

**Prior-year non-filers** – Taxpayers who did not file (or did not need to file) a 2007 California individual income tax return **cannot sign using the Self-Select PIN method**. These taxpayers must sign the *California e-file Return Authorization for Individuals* (FTB 8453) or use the Practitioner PIN method.



**Extension of time to file** – We offer an automatic six-month extension of time to file California individual income tax returns. No form or signature is required to receive this extension.

**Returns filed after cut-off** – Taxpayers who filed a 2007 California tax return after November 15, 2008 cannot sign their 2008 California tax return using the Self-Select PIN method.

### 3.4 e-Signature Taxpayer Eligibility Requirements

**Practitioner PIN:** All taxpayers are eligible to sign electronically using the Practitioner PIN method, provided the ERO follows the fraud prevention procedures described in FTB Pubs 1345 and 1345A.

**Self-Select PIN Method:** Only taxpayers who filed a 2007 California individual income tax return (Form 540, 540A, 540 2EZ, or 540NR) on or before November 15, 2008 are eligible to use the Self-Select PIN method.

If a taxpayer did not file a 2008 California individual return, or was not required to file a 2007 California individual return, they may still e-file by signing the *California e-file Return Authorization for Individuals* (FTB 8453 or 8453-OL) or by using the Practitioner PIN method.

### 3.4 Summary of Signature Options

The following chart shows the taxpayer's and ERO's responsibilities when using each of the signature options.

	Practitioner PIN	Self-Select PIN	Form FTB 8453
<b>Taxpayer must:</b>	<ul style="list-style-type: none"> <li>Review and sign form FTB 8879.</li> </ul>	<ul style="list-style-type: none"> <li>Enter their PIN on your computer.</li> <li>Provide their shared secret (prior-year California AGI).</li> </ul>	<ul style="list-style-type: none"> <li>Review, sign &amp; retain form FTB 8453.</li> </ul>
<b>ERO must:</b>	<ul style="list-style-type: none"> <li>Review, sign &amp; retain form FTB 8879.</li> <li>Enter your client's PIN as shown on form FTB 8879.</li> <li>Enter your ERO PIN.</li> </ul>	<ul style="list-style-type: none"> <li>Allow the taxpayer access to your computer.</li> <li>Enter your ERO PIN.</li> </ul>	<ul style="list-style-type: none"> <li>Review, sign &amp; retain form FTB 8453.</li> </ul>
<b>Notes</b>	Shared secret is generally not required.*	No paper forms required.	No shared secret or form FTB 8879 required.

\*If, on a joint return, one taxpayer chooses to enter his or her own PIN and the other authorizes you to enter a PIN for him or her, the first taxpayer must also enter a shared secret.



## Section 4 Entity Entry Instructions

Use these guidelines for entering name and address information for California e-file returns. In some instances, our guidelines differ from those used by the IRS.

### General Instructions

- Do not use punctuation or symbols, unless specifically allowed.  
**Note:** The only symbols allowed in the entity portion of the return are a slash and a hyphen (dash). If a fraction is part of the street address, enter a forward slash (/).

### Name Fields

- Never include spaces in the following three fields:
  - Name Control
  - Taxpayer First Name
  - Spouse First Name
- Do not include titles or ranks such as DR, MD, ENSIGN, and SGT, etc.
- Use Roman numerals (I, II, IV) for numeric suffixes in the Last Name field.
- Never space in the Last Name field, except when including JR, SR, II, etc.

### Address Fields

- Use Standard Abbreviations, as shown in Section 5, for the suffix of the street name.
- Enter "PMB" followed by the box number in the Additional Address field if the taxpayer has a Personal Mail Box. If the Additional Address field has other information, enter the PMB at the end of the Street Address field. Never truncate PMB information.
- Do not enter the apartment number or letter in the Street Address field or Additional Address field (Field 0052). Enter the apartment number or letter only in the Apartment Number field (Field 0054). Do not include the identifier (Apartment, Apt, Suite, Ste, #, etc.).
- Enter supplemental information, such as "Care of" name or business name, in the Additional Address field, omitting the words "c/o" and "ATTN:".
- Enter "APO" or "FPO" in the first three positions of the City field for Military addresses. Do not enter the name of the city. Enter the two-digit state code AE, AA, or AP in the State field (See Standard State Abbreviations and ZIP Code Ranges).
- Use the standard two-digit abbreviation for the state or U.S. possession in the State field (Refer to Section 6).
- Apply standard abbreviations if the address exceeds the field length. If it is still too long, truncate the address.

### Foreign Addresses

- Do not make an entry in the State or ZIP Code fields.
- Use specific foreign address rules:
  - For Hong Kong, enter "Hong Kong" in the City field and "China" in the Country field.
  - For Singapore, enter "Singapore" in both the City and Country fields.
  - For Baja California, enter "Mexico" in the Country field.
  - For Canada enter "Canada" in the country field followed by a space, then Enter the 2 position Canadian Province abbreviation, followed by a space, then

Enter the 6 position alpha numeric zip code (DO NOT space in zip code even when shown).

(See Section 6, Standard State Abbreviations for acceptable Canadian province abbreviations.)

Also, for Canadian addresses, truncate the city entry after 12 positions, including spaces.

## Section 5 Standard Abbreviations

Use the following abbreviations for the singular or plural form of these words.

<u>Name</u>	<u>ABBR</u>	<u>Name</u>	<u>ABBR</u>	<u>Name</u>	<u>ABBR</u>
Air Force Base	AFB	Garden	GDN	Point	PT
America (n)	AMER	Gateway	GTWY	Post Office Box	PO Box
And/&	/	General Delivery	GEN DEL	Presidio	PRES
Annex	ANX	Grove	GRV	Private Mail Box	PMB
Apartment/Apartament	APT	Headquarters	HQ	Ranch/Rancho	RNCH
Associates/Association	ASSOC	Heights	HTS	River	RIV
Avenue/Avenida	AVE	Highland	HGLD	Road	RD
Bank	BK	Highway	HWY	Room	RM
Battalion	BTN	Hospital	HOSP	Route, Rte	RT
Battery	BTRY	Hotel	HTL	R.D., Rural	RR
Beach	BCH	Incorporated	INC	Delivery, RFD,	
Boulevard	BLVD	Industry	IND	R.F.D., R.R. or	
Box	BX	International	INTL	Rural Route	
Branch	BR	Island/Isle	IS	Saint/Sainte	ST
Broadway	BRDWY	Junction	JCT	San/Santo	SN
Building	BLDG	Lake	LK	School	SCH
California	CALIF	Lane	LN	Service	SERV
Caminita	CMNTA	Lodge	LDG	South *	S
Caminito	CMNTO	Loop	LP	Southeast *	SE
Camino	CMNO	Lower	LWR	Southwest *	SW
Canyon	CYN	Management	MGMT	Space	SP
Care of, or In Care Of	%	Manor	MNR	Space Flight Center	SFC
Causeway	CSWY	Martin Luther King (JR)	M L KING	Spring	SPG
Center	CTR	Marine Corps Air Station	MCAS	Squadron	SQD
Central	CTL	Medical	MED	Square	SQ
Circle	CIR	Memorial	MEM	Station	STA
City	CY	Mission	MSN	Street	ST
Coast	CST	Mobile	MBL	Suite	STE
College	CLG	Motel	MTL	Taxpayer Unknown	TAXPAYER UNKNWN
Community	COMM	Mount	MT	Terminal	TERM
Commonwealth	CMNWL	Mountain	MTN	Terrace	TER
Company	CO	National	NAT	Track	TRAK
Convalescent	CONV	Naval	NAV	Trail	TRL
Corporation	CORP	Naval Air Base	NAB	Trailer	TRLR
Country	CNTRY	Naval Air Station	NAS	Trust	TR
County	CNTY	North *	N	Union	UN
Court	CT	Northeast *	NE	University	UNIV
Crossing	XING	Northwest*	NW	Upper	UPR
Department	DEPT	Number/#	NO	Valley	VLV
Division/Divide	DV	One-fourth, or One-quarter	¼	Verdes	VRD
Drive	DR	One-half	½	View	VW
East *	E	Pacific	PAC	Villa/Ville	VL
Estate	EST	Park	PK	Village	VLG
Expressway	EXPY	Parkway	PKY	Vista	VIS
Flat	FLT	Place	PL	Walk	WK
Floor	FL	Plaza	PLZ	Walkway	WKWY
Fort	FT			Way	WY
Freeway	FWY			West *	W

## Section 6 Standard State Abbreviations and ZIP Code Ranges

<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>	<u>State</u>	<u>ABBR</u>	<u>ZIP Code</u>
Alabama	AL	350-369	Texas	TX	733, 73949, 750-799, 885
Alaska	AK	995-999	Utah	UT	840-847
Arizona	AZ	850-865	Vermont	VT	050-054, 056-059
Arkansas	AR	716-729, 75502	Virginia	VA	200-201nn, 20301, 20370, 220-246
California	CA	900-961	Washington	WA	980-994
Colorado	CO	800-816	West Virginia	WV	247-268
Connecticut	CT	060-069	Wisconsin	WI	49936, 530-549
Delaware	DE	197-199			
District of Columbia	DC	200-205, 20799 56901, 56915, 56920, 56933, 56944, 56972	Wyoming	WY	820-834, 83414
Florida	FL	320-349			
Georgia	GA	300-319, 398-399	<b><u>Military Addresses Overseas (APO or FPO)</u></b>		
Hawaii	HI	967-968	Europe, Middle East, Africa, and Canada	AE	090-098
Idaho	ID	832-838			
Illinois	IL	600-629			
Indiana	IN	460-479	Americas other than Canada)	AA	340nn-34099
Iowa	IA	500-528, 68119 & 68120	Pacific	AP	962-966, 98700
Kansas	KS	660-679			
Kentucky	KY	400-427, 45275	<b><u>United States Possessions Abbreviations</u></b>		
Louisiana	LA	700-714, 71749	American Samoa	AS	96799
Maine	ME	03801, 039-049	Federated States of Micronesia	FM	96941-96944
Maryland	MD	20331, 20335, 206-219nn	Guam	GU	969
Massachusetts	MA	010-027, 05501-05544	Marshall Islands	MH	96960, 96970
Michigan	MI	480-499	Northern Mariana Is	MP	9695n
Minnesota	MN	550-567	Palau	PW	96940
Mississippi	MS	386-397, 71223	Puerto Rico	PR	006-007, 009nn
Missouri	MO	630-658	Virgin Islands	VI	008nn
Montana	MT	590-599			
Nebraska	NE	680-693			
Nevada	NV	889-898			
New Hampshire	NH	030-038			
New Jersey	NJ	070-089			
New Mexico	NM	870-884			
New York	NY	004nn, 005nn, 06390, 100-149	<b><u>Canadian Province Abbreviations</u></b>		
North Carolina	NC	270-289		AB	
North Dakota	ND	580-588	Alberta		
Ohio	OH	430-459	British Columbia	BC	
Oklahoma	OK	730-732, 734-749	Manitoba	MB	
Oregon	OR	970-979	New Brunswick	NB	
Pennsylvania	PA	150-196	Newfoundland	NF	
Rhode Island	RI	028-029	Northwest Territories	NT	
South Carolina	SC	290-299	Nova Scotia	NS	
South Dakota	SD	570-577	Nunavat	NU	
Tennessee	TN	370-385	Ontario	ON	
			Prince Edward Island	PE	
			Quebec	QC	
			Saskatchewan	SK	

## Section 7 Error Form Record Numbers

Use the record numbers on this page to identify the form or schedule that has an error code.

<b><u>Record Number</u></b>	<b><u>Form or Schedule</u></b>	<b><u>Record Number</u></b>	<b><u>Form or Schedule</u></b>
01	Form 540/ Long Form 540NR/Short Form 540NR/ Form 540 2EZ	34	Form FTB 3548
02	Form W-2	35	Form FTB 3553
03	Form W-2G	36	Form FTB 3800
04	Form 1099-R	37	Form FTB 3801
06	Schedule RDP	38	Form FTB 3801-CR
07	Schedule SSMC	39	Form FTB 3803
08	Schedule CA (540)/(540NR)	42	Form FTB 3805E
09	Schedule D (540)/(540NR)	43	Form FTB 3805P
10	Schedule D-1	45	Form FTB 3805V
11	Schedule G-1	46	Form FTB 3805Z
12	Schedule HOH/Form FTB 4803e	47	Form FTB 3806
13	Schedule P (540)/(540NR)	48	Form FTB 3807
14	Schedule R	49	Form FTB 3808
15	Schedule S	50	Form FTB 3809
16	Form FTB 592-B	51	Form FTB 3885A
17	Form FTB 593	57	Form FTB 5805
18	Form FTB 3501	58	Form FTB 5805F
19	Form FTB 3503	59	Form FTB 5870A
22	Form FTB 3506	60	Form FTB 594
23	Form FTB 3507	70	STCGL
24	Form FTB 3508	71	LTCGL
25	Form FTB 3510	75	ATH Record
26	Form FTB 3521	81	TRANA
27	Form FTB 3523	82	TRANB
28	Form FTB 3526	83	RECAP
31	Form FTB 3540	96	Statement Number (1-80)
32	Form FTB 3546	97	IRS Records
33	Form FTB 3547	99	Summary

## 7.1 Top Error Codes and Tips for Resolution

Each Acknowledgment File (ACK) contains specific information to help you determine where an error occurred. It includes data defining the form, the page number for multi-page entries, the field sequence number, and the error code for up to 99 errors on each rejected return.

Most software packages also provide explanations of the error codes.

To help you avoid rejected returns, review the following list of the top error codes identified by us during the 2008 processing year (taxable year 2007). Refer to Section 8, Error Code Descriptions, for detailed information.

Code	Description
900/902/903	Taxpayer SSN/DCN or Spouse SSN/DCN previously used on an e-filed return. <i>Tip: To avoid sending duplicate, do not retransmit an accepted California return when re-transmitting a corrected federal return.</i>
403/406/407	Form 4803e Head of Household Schedule required information not provided. <i>Tip: Make sure all questions are answered positively (don't allow defaults).</i>
679	Electronic Signature (PIN) – Taxpayer's Prior Year AGI does not match FTB Records. <i>Tip: Double check the taxpayer's Prior year AGI from last year's CA tax return: 540, Line 17, 540EZ, Line 16, 540NR (Long) Line 21, or 540NR (Short), Line 21 or sign the e-file return using Form FTB 8453/8453-OL.</i>
670	Electronic Signature (PIN) is equal to S and required fields are not present. <i>Tip: Make sure the following entries are present: Taxpayer Prior year Adjusted Gross Income, Taxpayer Signature, Taxpayer Signature Date, Jurat/Disclosure code, PIN Authorization Code and ERO EFIN/PIN</i>
016	Zip Code information error in the Name and Address section of the return. <i>Tip: Make sure the zip code is within the valid range of ZIP Codes listed for the state that is indicated, does not end in "00" (with the exception of 20500, White House ZIP Code), and does not have spaces, dashes, punctuation, or symbols.</i>

### Reminders

- For one or a few rejected returns, do not retransmit the entire transmission file. Just retransmit the corrected returns.
- Please check the error codes and confirm that the corrections made are to the correct federal or state forms.
- California is not a Fed/State e-file participant. Therefore, send two separate transmissions: one to IRS and one to FTB.
- If we accept the return but the IRS rejects it, do not retransmit the California return. Correct and retransmit the federal return only. If the changes you make require a modification to the California return, please submit an Amended Individual Income Tax Return (Form 540X).
- If you transmit a return with an incorrect SSN, and we send you an accepted acknowledgement for the return, **DO NOT** correct the SSN and retransmit the return. Call our Tax Practitioner Services Hotline at 916.845.7057, for correction.

## Section 8 Error Code Descriptions

**Note:** The **bold underlined error codes** indicate potential software errors. If you receive one of these error codes, please contact your software provider for assistance.

002		There is an error with the <u>Date</u> . Date fields with a length of six positions should have six numeric characters in YYYYMM format (for example: 200804) and Date fields with a length of eight positions should have eight numeric characters in YYYYMMDD format (for example: 20080415).
005		<p>There can be no more than 2 statement page records with a return.</p> <p>Statement Records do not have to be consecutive but must be in ascending sequence (i.e., 1, 2, 4, 5, 6, 8).</p> <p>For each statement, LN01, LN02, and LN03 must be present and all line numbers must be in ascending numeric sequence.</p> <p>The fields on a statement record must be in the same format and sequence as they appear in the record layouts. Enter only one group of related fields per Statement Line (LN) Record. Statement references in the tax return must be in ascending numeric sequence.</p>
008	540/NR	There is a maximum of 5,000 STCGL and 5,000 LTCGL records allowed for each federal return (maximum 10,000 combined total).
010		Your transmission type (Production or Test) does not match your transmission status (Testing or Accepted) for the form type you are sending.
<b>013</b>		All fields must contain the type of data specified in the "Type" column of the Record Layouts. Make sure the characters match the field type (alpha, numeric, or alphanumeric).
016	540/NR/ NRS/2EZ	<p>There is an error with the <u>ZIP Code</u> information in the "Name and Address" section of your return. The ZIP Code (Field 0059):</p> <ul style="list-style-type: none"><li>• Must be within the valid range of ZIP Codes listed for the state you indicated.</li><li>• Cannot end in "00" (with the exception of 20500, White House ZIP Code).</li><li>• Cannot have spaces, dashes, punctuation, or symbols. You may contact your local Post Office for the appropriate ZIP Code.</li></ul>
019	540/NR/ NRS/2EZ	There is an error with your bank's <u>Routing Number</u> or your <u>Account Number</u> in the "Direct Deposit" section of your return. Your bank's Routing Number (Field 0700, Field 0750) and your Account Number (Field 0730, Field 0780) can be found at the bottom left corner of your check OR you may contact your bank for this information. Please make sure the Routing Number has nine (9) numeric digits. The first two positions must be 01 through 12 or 21 through 32. Make sure the Account Number is alphanumeric (i.e., numerals, alphas, and hyphens only), has no leading spaces and does not equal all zeros. If you indicated a Routing Number and an Account Number, either the Checking Account (Field 0710, Field 0760) OR the Savings Account box(es) (Field 0720, Field 0770) must be marked with an "X".

## Section 8 Error Code Descriptions (continued)

022	540/NR/ NRS/2EZ	There is an error with the State information in the "Name and Address" section of your return. Please make sure the State (Field 0058) information you provided is alpha and consistent with the standard state abbreviations issued by the Postal Service. You may want to call a Post Office near you for assistance.
023	540/NR/ NRS/2EZ	There is an error with the <u>City</u> information, in the "Name and Address" section of your return. Please make sure the City (Field 0056): <ul style="list-style-type: none"><li>• Is present.</li><li>• Does not have any leading spaces.</li><li>• Does not have any special characters.</li><li>• Has at least three characters.</li></ul>
<u>027</u>	SUM	The Electronic Return Originator Name (Field 0010) must be present.  EFIN of Originator (Field 0020) must be present and equal to EFIN of Originator of the return.
<u>029</u>	540/NR/ NRS/2EZ	The EFIN of the Originator of the return record is not recognized as an Authorized e-file Provider by FTB.
<u>033</u>		Fields on a record must not be longer than specified in the California Record Layouts.
<u>035</u>		Field Numbers for each record must be in ascending order and valid for that record (i.e., 0010, 0020, 0021, 0030, etc).
<u>045</u>	540/NR/ NRS/2EZ	Invalid Record ID on the incoming record. The format and content of the Record ID, which begins each type of record, must be exactly as required in the e-file specifications.
<u>050</u>		The only valid entry in a Required Statement field (identified with an "@" beside the Field Number in the Record Layout) is the statement reference, "STMbnn".
<u>051</u>		Any statement references ("STMbnn") occurring in a data field must have a corresponding statement record. Reference each statement only once.
053		The number of statement records cannot exceed the number of statement references.
102	540/NR/ NRS/2EZ	There is an error with the <u>Direct Deposit of Refund</u> information. To request a Direct Deposit of your Refund into one account, you must provide: <ul style="list-style-type: none"><li>• Routing Number (Field 0700)</li><li>• Account Number (Field 0730), and</li><li>• DDR Amount (Field 0740). Note: Field 0740 must be equal to the Refund Amount (Field 0460)</li></ul> The DDR/EFW indicator (Field 0466) must be "DDR" and Fields 0750, 0780 and 0790 must be blank and the amount of your refund must be greater than \$0.



## Section 8 Error Code Descriptions (continued)

103	540/NR/ NRS/2EZ	<p>There is an error with your <u>Direct Deposit of Refund</u> information. To split your Direct Deposit of Refund, the following fields must be present:</p> <ul style="list-style-type: none"><li>• Routing Number (Fields 0700 and 0750)</li><li>• Account Number (Fields 0730 and 0780)</li><li>• DDR Amount (Fields 0740 and 0790)</li><li>• Checking Account (Fields 0710 and 0760) or Savings Account (Fields 0720 and 0770) Indicator</li></ul> <p><b>Note:</b> The DDR Amount Fields (0740 and 0790) cannot be zero (\$0) and the sum of the DDR Amount Fields must equal the total refund amount (Field 0460) of your tax return.</p> <p>The DDR/EFW indicator (Field 0466) must be “DDR”.</p> <p>The amount of your refund must be greater than \$0.</p>
104	540/NR/ NRS/2EZ	<p>The Account Number (Field 0730) in the first set of DDR fields cannot be the same as the Account Number (Field 0780) in the second set of DDR fields.</p>
106	540/NR/ NRS/2EZ	<p>There is an error with the <u>Electronic Funds Withdrawal Date</u> information. Please make sure you indicated the Electronic Funds Withdrawal Date (Field 0468) from your bank account between 1/2/09 and 10/15/09. If you want to avoid late penalties and interest, you must indicate an Electronic Funds Withdrawal date on or before 4/15/09.</p>
107	540/NR/ NRS/2EZ	<p>There is an error with the <u>Amount</u> and the <u>Date</u> of your Electronic Funds Withdrawal request. To elect Electronic Funds Withdrawal, all of the following must be present:</p> <ul style="list-style-type: none"><li>• Amount (Field 0467)</li><li>• Date (Field 0468)</li><li>• Bank Routing Number (Field 0700)</li><li>• Account Number (Field 0730)</li></ul> <p>The DDR/EFW indicator (Field 0466) must be “EFW”.</p> <p>The amount you owe must be greater than \$0.</p> <p>The EFW Amount (Field 0467) must be greater than \$0.</p>
110	540/NR/ NRS/2EZ	<p>There is an error with the <u>Amount</u> and the <u>Date</u> of your request for Estimated Tax Payments Withdrawal. To elect Electronic Funds Withdrawal of your Estimated Tax Payments, all of the following fields must be present:</p> <ul style="list-style-type: none"><li>• Amount (Fields 0800, 0820, 0840, and/or 0860)</li><li>• Date (Fields 0810, 0830, 0850, and/or 0870)</li><li>• Bank Routing Number (Field 0700)</li><li>• Account Number (Field 0730)</li></ul> <p>All dates must be on or before 1/15/10.</p>

## Section 8 Error Code Descriptions (continued)

123	W-2	<p>There is an error with your <u>W-2</u> information. Please make sure the following information is <b>present</b>:</p> <ul style="list-style-type: none"> <li>• Name of Reporting Agent or Employer (Field 0050)</li> <li>• Employer Address (Field 0060)</li> <li>• Employer City, State and ZIP Code (W-2 Fields 0070, 0073, 0075)</li> <li>• Employee Name (W-2 Field 0090)</li> <li>• Employee Address (W-2 Field 0100, 0105)</li> <li>• Employee City, State and ZIP Code (W-2 Fields 0110, 0113, 0115)</li> <li>• Wages (W-2 Field 0120)</li> </ul> <p>Foreign Address Exception: If Employer State (Field 0073) is equal to “.”, then Employer ZIP Code (Field 0075) can be blank. If Employee City (Field 0113) is equal to “.”, then Employee ZIP Code (Field 0115) can be blank.</p>
142	W-2	If two or more State Wages fields (Fields 0390, 0460, 0515, 0560) have equivalent amounts, then the corresponding two or more State Name Fields (Fields 0370, 0440, 0490, 0540) for those amounts cannot be “CA”.
145	540/NR/ NRS/2EZ	The e-file system has identified your return as being a duplicate of a previously accepted return.
<b><u>151</u></b>	SUM	Number of Logical Records in Return (Field 0040) must equal the total logical record count computed by FTB.
<b><u>152</u></b>	SUM	Number of Forms W-2 (Field 0050) must equal the number of Forms W-2 computed by FTB.
<b><u>153</u></b>	SUM	Number of Forms W-2G (Field 0060) must equal the number of Forms W-2G computed by FTB.
<b><u>154</u></b>	SUM	Number of Forms 1099-R (Field 0070) must equal the number of Forms 1099-R computed by FTB.
<b><u>155</u></b>	SUM	Number of Schedule Records (Field 0080) must equal the number of schedule records (SCH) computed by FTB. This is a count of all state schedules and federal schedules.
<b><u>156</u></b>	SUM	Number of Form Records (Field 0090) must equal the number of form records (FRM) computed by FTB. This is a count of all state forms and federal forms.
<b><u>157</u></b>	SUM	Number of Statement Record Lines (Field 0100) must equal the number of statement record lines (STM) computed by FTB. This is a count of all state statements and federal statements.
<b><u>158</u></b>	SUM	The California Software ID Number (Field 0230) must be present and must be the Computerized Tax Processor ID (CTPID) of the originating Software Developer.
<b><u>160</u></b>	SUM	Number of federal STCGL records (0133) must equal the number of federal STCGL records computed by FTB.
<b><u>162</u></b>	SUM	Number of federal LTCGL records (0135) must equal the number of federal LTCGL records computed by FTB.

## Section 8 Error Code Descriptions (continued)

220	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> claimed (Field 0374). To claim this credit, the <u>Qualifying Person SSN</u> (Field 0371) must be present, or Qualifying Person First Name –1 (Field 0250) must contain a statement (“STMbnn”).
225	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374) on your tax return. To claim this credit, the <u>Federal Credit Amount</u> (Field 0373) must be present on Form 540, Line 42 or Form 540NR, Line 49.
230	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, FTB 3506 must be present.
235	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, <u>Federal AGI</u> (540/540NR Field 0205) must not exceed \$100,000.
240	540/NR	There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Field 0374). To claim this credit, if only one <u>Qualifying Person SSN</u> (Field 0371) is present, the Child and Dependent Care Expenses Credit must not exceed \$525. If two <u>Qualifying Person SSNs</u> (Field 0371 and Field 0372) are present, Child and Dependent Care Expenses Credit must not exceed \$1,050.
243	3506	<p>There is an error with the <u>Child and Dependent Care Expenses Credit</u> (Form FTB 3506). To claim this credit the following entries must be present on the form FTB 3506:</p> <ul style="list-style-type: none"> <li>• Name of Care Provider (Field 0090)</li> <li>• Care Provider’s Street Address (Field 0110)</li> <li>• Care Provider’s City, State and ZIP Code (Field 0120)</li> <li>• Care Provider’s SSN/EIN (Field 0130)</li> <li>• Care Provider’s Telephone Number (Field 0150)</li> <li>• Address Where Care Was Provided (Fields 0154, 0156)</li> <li>• Qualifying Person’s First Name (Field 0250)</li> <li>• Qualifying Person’s Last Name (Field 0260)</li> <li>• Qualifying Person’s SSN (Field 0280) or Qualifying Person Died (Field 0285)</li> <li>• Qualifying Person’s Date of Birth (Field 0290) or Disabled Indicator (Field 0295)</li> </ul>
244	3506	There is an error with the Child and Dependent Care Expenses Credit (Form FTB 3506). A qualifying individual’s social security number (Fields 0280, 0350, 0410) cannot match the social security number of another qualifying individual on form FTB 3506.
300	540/NR	There is an error with <u>Total Credits</u> on your return. <u>Total Credits</u> (Field 0330) must equal the sum of the individual credit amounts (Fields 0305, 0310, 0315, 0325, and 0327).
303	540/NR	There is an error with <u>Credits Subtotal</u> . Credits Subtotal (Field 0335) must equal <u>Total Tax</u> (Field 0260), <i>minus</i> <u>Total Credits</u> (Field 0330) <i>plus</i> Deferred Tax (Field 0332).

## Section 8 Error Code Descriptions (continued)

306	540/NR	There is an error with Total Tax (Field 0355). Total Tax must equal the sum of Credits Subtotal (Field 0335), plus AMT (Field 0340), plus Mental Health Services Tax (Field 0345), plus Other Taxes (Field 0350).
310	540/NR	There is an error with <u>Total Payments</u> on your return. Total Payments (Field 0375) must equal the sum of: <ul style="list-style-type: none"> <li>• Withholdings (Fields 0360, 0363, 0368), <i>plus</i></li> <li>• Estimates (Field 0365), <i>plus</i></li> <li>• Excess CA SDI (Field 0370), <i>plus</i></li> <li>• Child and Dependent Care Expense Credit (Field 0374), <i>plus</i></li> <li>• Claim of Right (Field 0378)</li> </ul>
321	540/NR/ NRS/2EZ	There is an error with <u>Non-Refundable Renter's Credit Amount</u> . If your Filing Status (Field 0065) is Single (1), the amount of <u>Non-Refundable Renter's Credit</u> (Field 0327) cannot exceed \$60.00. If your filing status (Field 0065) is Married Filing Jointly (2), Married Filing Separately (3), Head of Household (4), or Qualifying Widower (5) the amount cannot exceed \$120.00.
400	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 1. An explanation (Field 0012) must be present if Relationship Code (Field 0010) is "6".
403	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 2. The Social Security Number (Field 0014), Name (Field 0016) and Age (Field 0018 or 0019) must be present and contain valid data.
406	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e). Questions 3, 4, 5, 6, 9, 10, and 11a must have a Yes (Fields 0020, 0022, 0026, 0030, 0127, 0132, 0136) or No (Fields 0021, 0024, 0028, 0035, 0128, 0134, 0138) answer present.
<del>407</del>	<del>4803e</del>	<del>There is an error with the information you provided on the Head of Household Schedule (4803e). Question 12 must have a Yes (Field 0140) or No (Field 0145) answer present.</del>
409	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 6. The "From" and "To" dates (Fields 0040 through 0070) must fall within the current taxable year (i.e., 01/01/2008-12/31/2008).
412	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 7. An explanation (Field 0122) must be present if the Reason Qualifying Person Was Not Living With You (Field 0120) is "H".
415	4803e	There is an error with the information you provided on the Head of Household Schedule (4803e), Question 11b. The "From" and "To" dates (Fields 0150 through 0180) must fall within the current taxable year (i.e., 01/01/2008-12/31/2008).

## Section 8 Error Code Descriptions (continued)

508 Your return was rejected because one or more of the following fields listed below **are blank**. Check these fields and provide the missing information.

<b><u>Form</u></b>	<b><u>Field #</u></b>	<b><u>Field Name</u></b>
540/NR/NRS/2EZ	0010	Taxpayer SSN
540/NR/NRS/2EZ	0025	Name Control
540/NR/NRS/2EZ	0030	T/P First Name
540/NR/NRS/2EZ	0032	T/P Last Name
540/NR/NRS/2EZ	0050	Street Address
540/NR/NRS/2EZ	0056	City
540/NR/NRS/2EZ	0058	State (except when Country Field is present)
540/NR/NRS/2EZ	0065	Filing Status

509 540/NR/NRS/2EZ There is an error with the **First Name** information you provided. Your first name (Field 0030) and/or your spouse's first name (Field 0040) cannot have more than 11 characters and cannot have spaces, dashes, punctuation, or symbols. For example:

<b><u>Not Acceptable</u></b>	<b><u>Acceptable</u></b>
Jo Ann	Joann
Shu-Hueng	Shuhueng
Teresita M.	First Name= Teresita Middle Initial= M

## Section 8 Error Code Descriptions (continued)

510 540/NR/  
NRS/2EZ

There is an error with the Street Address (Field 0050) or Apartment Number (Field 0054) in the "Name and Address" section of your return. Make sure your street address begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Street Address" field. Enter the apartment number or letter only in the "Apartment Number" field. Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten the information like the examples below:

Example: 722 Excelsior Court Southeast  
Enter as: 722 Excelsior Ct SE

Example: Loop Road Route 6 Box 3  
Enter as: Loop Rd Route 6 Bx 3

Example: 1502 Bremerton Drive #A  
Enter as: Street Address: 1502 Bremerton Dr  
Apartment Number: A

There is an error with the Additional Address in the "Name and Address" section of your return. Make sure your additional street address (Field 0052) begins with a letter or a number and does not have consecutive spaces. The only special character allowed is a slash (/), if a fraction is part of the address. If you have an apartment number, do not enter the apartment number or letter in the "Additional Address" (Field 0052). Enter the apartment number or letter only in the "Apartment Number" field (Field 0054). Do not include identifiers with the apartment number such as, Suite, #, No., Apt., etc.

If your address is longer than the field length allowed after applying the guidelines above and using standard abbreviations, shorten your information like the examples below:

Example: P. O. Box 1792 Hawaiian Gardenia Garden Branch  
Enter As: Street Address = PO Bx 1792  
Addl Address = Hawaiian Gardenia Gdn Br

Example: 4432 Gateway Park Drive, Room 3C  
California State University  
Enter As: Street Address = 4432 Gateway Park Dr  
Addl Address = Calif State Univ  
Apartment Number = 3C

## Section 8 Error Code Descriptions (continued)

511	540/NR/ NRS/2EZ	There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked two (2), married filing jointly, then your Spouse's First Name (Field 0040) and your Spouse's Social Security Number (SSN) (Field 0020) must be indicated in the "Name and Address and SSN" section of your return. Please review this section and provide the necessary information.
512	540/NR/ NRS/2EZ	There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked one (1) single, or four (4) head of household, then the Spouse Social Security Number (SSN) (Field 0020) field must be blank.
513	540NRS/2EZ	There is an error with your <u>Filing Status</u> (Field 0065) information. To use the married filing separate status, you must file Form 540 or Long Form 540NR.
514	540/NR/ NRS/2EZ	There is an error with your <u>Filing Status</u> (Field 0065) information. If you checked five (5) qualifying widow(er), you must indicate the year of death (Field 0080) in YYYY format (example: 2005). The year your spouse died cannot be more than two years before the current taxable year.
515	540/NR	<p>There is an error with your <u>Total Exemption Credits</u>. The Total Exemption Credit (Field 0140) indicated <b>must be equal</b> to the sum of:</p> <ul style="list-style-type: none"><li>• Personal Exemption Credit (Field 0091) <i>plus</i></li><li>• Blind Exemption Credit (Field 0096) <i>plus</i></li><li>• Senior Exemption Credit (Field 0101) <i>plus</i></li><li>• Dependent Exemption Credit (Field 0136)</li></ul> <p>Please check your calculation and make the necessary changes.</p>
517	540/NR	There is an error with the <u>Tax Amount</u> (Field 0240) you provided in the "Tax and Credits" section of your return. Please review the California Tax Tables using Taxable Income (Field 0235) and Filing Status (Field 0065) to determine the tax amount.
518	540/NR	<p>There is an error with the information you provided in the "Taxable Income" section of your return.</p> <p>The Taxable Income (Field 0235) must equal the sum of the Federal Adjusted Gross Income (AGI) (Field 0205) <u>minus</u> California Adjustments-Subtractions (Field 0210) <u>plus</u> California Adjustments-Additions (Field 0220) <u>minus</u> Deductions (Field 0230), unless Capital Construction Fund Literal (Field 0233) and Capital Construction Fund Amount (Field 0234) are present.</p> <p><u>Note:</u> If the Total Adjustments is a negative number, the Taxable Income must equal the sum of Federal AGI <i>plus</i> Total Adjustments minus Deductions.</p>
519	540/NR/ NRS/2EZ	There is an error with <u>Renter's Credit</u> . You do not need to file a return where the only entries are Nonrefundable <u>Renter's Credit</u> (Field 0327) and <u>Refund</u> (Field 0460). Renter's credit is nonrefundable.



## Section 8 Error Code Descriptions (continued)

520 540/NR/  
NRS/2EZ There is an error with Renter's Credit. The amount of California AGI (Field 0225) must be equal to or less than \$34,936 for filing status 1 or 3, or equal to or less than \$69,872 for filing status 2, 4 or 5 to claim Nonrefundable Renter's Credit (Field 0327).

521 540/NR/  
NRS/2EZ There is an error with the Withholdings information in the "Payment" section of your return.

If Withholdings (Field 0360) is present, Form(s) W-2, W-2G, or 1099R, or Field 0357 must be present.

Unless Field 0357 is present, Withholdings on the return must equal the total amounts withheld on all W-2, W-2G and 1099-R forms where:

<u>On Form</u>	<u>"CA" is present in</u>	<u>Withholding Amount Checked</u>
W-2	Field 0370 (State Name 1)	Field 0400
W-2	Field 0440 (State Name 2)	Field 0470
W-2	Field 0490 (State Name 3)	Field 0520
W-2	Field 0540 (State Name 4)	Field 0570
W-2G	Field 0200 (State Name)	Field 0210
1099-R	Field 0246 (State)	Field 0240
1099-R	Field 0286 (State)	Field 0280

**Note:** For withholding to be recognized as California Withholding, CA must be indicated on Form(s) W-2, W-2G or 1099-R as the state name.

If any of the following forms has a withholding amount, Field 0357 (Withholding From Other Than W-2, W-2G, or 1099-R) MUST be present:

- W-2GU, 1099A, 1099B, 1099C, 1099DIV, 1099G, 1099INT, 1099LTC, 1099MISC, 1099MSA, 1099OID, 1099PATR, 1099Q, 1099S, 1099SSA, 1099RRB

**Note:** W-2, W-2G and 1099-R are invalid entries for Field 0357 (Withholding From Other Than W-2, W-2G or 1099-R). In addition to the forms listed above, STM is also a valid entry. A statement must be used if withholdings is from multiple forms.

If Withholding From Other Than W-2, W-2G, or 1099-R (Field 0357) is present, the total Withholdings (Field 0360) must be greater than the total amount withheld from all Forms W-2.



## Section 8 Error Code Descriptions (continued)

522		<p>The data records of the tax return must be in the following sequence: Return, Form W-2, Form W-2G, Form 1099-R, Schedules, Forms, Statements, IRS Records (if applicable), and Summary.</p> <p>Both pages of multiple page forms must be present unless there is no data on the second page.</p> <p>Schedule and form records must be in Error Form Record Number sequence.</p> <p>The Schedule Occurrence Number (Field 0005 of the Schedule Record) and the Form Occurrence Number (Field 0005 of the Form Record) must be present and in ascending numeric sequence beginning with 01.</p>
<del>523</del>	<del>540/NR/ NRS/2EZ</del>	<p><del>There is an error with the information you provided on the "Overpaid Tax or Tax Due" section of your return. The Overpaid Tax Available amount (Field 0390) minus Use Tax (Field 0398), if applicable, and minus Total Contributions (Field 0450), Interest and Late Payment Penalties (Field 0470) and Underpayment of Estimated Tax (Field 0475) must equal the Refund Amount, No Amount Due (Field 0460), or Amount You Owe (Field 0465).</del></p>
524	5402EZ	<p>There is an error with the information you provided in the Taxable Income Section of your return. Total Income (Field 0225) cannot be greater than \$100,000 if filing status is single or head of household, or \$200,000 if filing status is married filing jointly or qualifying widower.</p>
526	540/NR/ NRS/2EZ	<p>There is an error with the amount indicated on the "Contributions" section of your return. The Total Contributions amount (Field 0450) must be equal to <u>the sum</u> of the following funds:</p> <ul style="list-style-type: none"> <li>• California Senior Special Fund (for 540, 540NR only) (Field 0400)</li> <li>• Alzheimer's Disease/Related Disorders Fund (Field 0405)</li> <li>• California Fund for Senior Citizens (Field 0410)</li> <li>• Rare and Endangered Species Preservation Program (Field 0415)</li> <li>• State Children's Trust Fund for the Prevention of Child Abuse (Field 0420)</li> <li>• California Breast Cancer Research Fund (Field 0425)</li> <li>• California Firefighters' Memorial Fund (Field 0431)</li> <li>• Emergency Food Assistance Program Fund (Field 0435)</li> <li>• California Peace Officer Memorial Foundation Fund (Field 0436)</li> <li>• CA Military Family Relief Fund (Field 0442)</li> <li>• CA Sea Otter Fund (Field 0443)</li> <li>• ALS Lou Gehrig's Disease Research Fund (Field 0444)</li> <li>• Low Cost/ Free Spay/ Neuter Fund (Field 0445)</li> <li>• CA Ovarian Cancer Research Fund (Field 0446)</li> <li>• CA Cancer Research Fund (Field 0447)</li> </ul>
527	540/NR/ NRS/2EZ	<p>There is an error with the <u>Total Dependent Exemptions</u> information or the Dependent Name information on your return. If the first Dependent Name (Field 0105) is present, then Total Dependent Exemptions (Field 0135) must also be present and greater than zero. If Total Dependent Exemptions (Field 0135) is greater than zero, then Dependent Name (Field 0105) must contain an entry.</p>

## Section 8 Error Code Descriptions (continued)

528	540NRS	There is an error with the information you provided in the <u>Total Taxable Income</u> section of your return. Adjusted gross income from all sources (Field 0225) cannot be greater than \$100,000. Please use FTB Long Form 540NR.
529	540/NR	If more than 2 credits are claimed and Field 0325 has an entry, either Schedule P or form FTB 3540 must be attached, along with the appropriate credit forms. Note: You cannot have <u>both</u> Schedule P and form FTB 3540 with your return.
530	540/2EZ	<p>There is an error with the <u>State Wages</u> information you provided in the "Taxable Income" section. Unless W-2 Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked with an "X", the total State Wages amount (Field 0200) on the return must equal the total of the following from all Forms W-2:</p> <ul style="list-style-type: none"><li>• State Wages 1, Box 16 on Form W-2 (Field 0390), <i>plus</i></li><li>• State Wages 2, Box 16 on Form W-2 (Field 0460), <i>plus</i></li><li>• State Wages 3, Box 16 on Form W-2 (Field 0515), <i>plus</i></li><li>• State Wages 4, box 16 on Form W-2 (Field 0560).</li></ul>
	540NR/NRS	There is an error with the <u>California Wages</u> information you provided in the "Taxable Income" section of your return. Unless Statutory Employee Ind., Box 13 on the W-2 (Field 0265), is checked, California Wages (Field 0200) must equal the total amount of California Wages from all W-2 forms where the State Name 1 (Field 0370), State Name 2 (Field 0440), State Name 3 (Field 0490), and/or State Name 4 (Field 0540) equals "CA".
531	540/NR/ NRS/2EZ	<p>There is an error with your <u>Decedent</u> information. If the taxpayer or spouse "Date of Death" (Fields 0015 or 0022) is present, then Guardian/Executor Name (Field 0048) and <u>Representative Type</u> (Field 0545) must be present.</p> <p>There is an error with your <u>Representative Type</u> (Field 0545) information. If Representative Type is present, then the taxpayer or spouse "Date of Death" (Field 0015 or Field 0022) must be present.</p> <p>If the Representative Type (Field 0545) is present, then Guardian/Executor (Field 0048) must be present.</p>
533	540/NR	There is an error with the Standard Deduction in the "Taxable Income" section of your return. If <u>Deductions</u> (Field 0230) is not equal to the standard deduction amount and you and/or your spouse cannot be claimed as a dependent on another return, deductions must be equal to Schedule CA (540)/CA (540NR) <u>California Itemized Deductions</u> (Field 1110).
534	540NRS/ 2EZ	There is an error with the forms you submitted. The only forms allowed with a 540NRS or 2EZ return are Form(s) W-2, Form(s) 1099-R, and Schedule HOH/Form FTB 4803e and Schedule RDP.

## Section 8 Error Code Descriptions (continued)

535	540	There is an error with the Standard Deductions information. If you left the Dependent Box (Field 0085) blank and no Schedule CA is transmitted, <u>Deductions</u> (Field 0230) must equal a valid standard deduction amount. Please review the information you provided in the "Dependent Exemptions" and "Taxable Income" sections.
536	540/NR	<p>There is an error with the information you provided in the "Tax" section.</p> <ul style="list-style-type: none"><li>• If you checked the FTB 3800 box (Field 0243), then Tax (Field 0240) must be equal to the amount you indicated on Line 18 of form FTB 3800 (Field 0250).</li><li>• If you checked the FTB 3803 box (Field 0244), then Tax (Field 0240) must be equal to the amount you indicated on Line 9 on all forms FTB 3803 (Field 0290) plus tax as computed from the tax table or the tax rate schedule.</li></ul>
537	540/NR	<p>A supplemental form you indicated is not present:</p> <ul style="list-style-type: none"><li>• If you checked FTB 3800 (Field 0243), then you must submit FTB 3800.</li><li>• If you checked FTB 3803 (Field 0244), then you must submit FTB 3803.</li><li>• If you checked Schedule G-1 (Field 0253), then you must submit Schedule G-1.</li><li>• If you checked FTB 5805F (Field 0473), then you must submit FTB 5805F.</li><li>• If you checked FTB 5870A box (Field 0254), then you must submit FTB 5870A.</li><li>• If you checked FTB 5805 (Field 0472), then you must submit FTB 5805.</li></ul>

## Section 8 Error Code Descriptions (continued)

**538**      540/NR      There is an error with Special Credits information on your return. The Credit Code No. (Field 0307, 0312) must be valid, and the Credit Name (Field 0306, 0311) must contain a valid acronym name.

The corresponding credit form is required to be submitted with the return for the following Credit Codes: (Code no. 162, 169, 172, 176, 183, 187-190, 198, 199, 203-205, 210, 211, 213, and 217).

Code No.	Valid Acronym Name	Form Required	Code No.	Valid Acronym Name	Form Required
159	LARZ HRE/USE		189	CHLDCARE PRG	FTB 3501
160	LOW-EMS VHCL		190	CHLDCARE CTB	FTB 3501
161	YNG INFNT CO		191	R/S LG EMPLR	
162	INMATE LABOR	FTB3507	192	R/S SM EMPLR	
163	SR HOH		193	R/S TRANSIT	
169	E/Z EMPLE	FTB3553	194	R/S EMPLE VN	
170	JT CSTDY HOH		196	COMSLR EL CO	
171	R/S CO		197	CHILD ADOPT	
172	LOW-INC HOUS	FTB 3521	198	LAMBRA HR/US	FTB 3807
173	DEP PARENT		199	MFG INVSTMNT	FTB 3540
174	RCYCL EQUIP		200	SALMON/TROUT	
175	AGRI PRODUCT		203	ENHNC OILREC	FTB 3546
176	E/Z HIRE/USE	FTB 3805Z	204	DONATE AGTRN	FTB 3547
178	WATRCSRV CO		205	DSABL ACCESS	FTB 3548
179	SLR PUMP CO		206	RICE STRAW	
180	SLR NRG CO		207	F/W HS CONST	
181	COM SLR NRG		209	CDFI DEPOSIT	
182	NRG CSRV CO		210	TTA HIRE/USE	FTB 3809
183	RESEARCH	FTB 3523	211	MEA HIRE	FTB 3808
184	POLTCL CTB		213	HERITAGE	FTB 3503
185	ORPHN DRG CO		215	JSFWAGE	
186	RES RNT/FARM		216	JSF PROPERTY	
187	OTHER STATE	SCH S	218	ENVRMNTL TAX	
188	PRIOR YR AMT	FTB 3510			

P (540)/  
P (NR)      You must include a valid acronym name for the Credit Name (Fields 0730, 0790, 0850, 0910, 1680, 1740, 1800, and 1860) you provided.

**539**      540/NR      There is an error with the information you provided in the "Other Taxes" section. If an amount is indicated under Alternative Minimum Tax (Field 0340), then Schedule P (540)/Schedule P (540 NR) must be submitted.

## Section 8 Error Code Descriptions (continued)

540	540/NR	<p>There is an error with the information provided in the "Other Taxes" section. If an amount is indicated under Other Taxes (Field 0350), then form(s) FTB 3501, 3540, 3805P, 3805Z, 3806, 3807, 3808, 3809, or Schedule D-1 must be submitted.</p> <p>If Additional Tax Literal (Field 0341) is equal to "3501", "3540", "3805P", "3805Z", "3806", "3807", "3808", or "3809", then the representative form must be attached.</p> <p>If Additional Tax Literal (Field 0341) is equal to "IRC197", then Schedule D-1 must be attached.</p>
541	540/NR	<p>There is an error with the Excess SDI information in the "Payments" section of your return. If you claimed Excess SDI (Field 0370), you must include more than one Form W-2 and Excess SDI amount must be present in Box 14 (Field 0365) of your W-2.</p>
543	CA (540)/ CA (NR)	<p>There is an error with the <u>Adjustments</u> information in the "Adjustments to Federal Itemized Deductions" section of your Schedule CA/CA (NR). If you indicated an amount under Other Adjustments (Field 1080), you must specify the other adjustments (Field 1070).</p>
545	CA (540)/ CA (NR)	<p>There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Subtractions (Field 0180) must be equal to the Adjustment Decrease amount on your Schedule D (Field 0310).</p>
546	CA (540)/ CA (NR)	<p>There is an error with the <u>Schedule CA/CA (NR)</u> information. Capital Gain or (Loss) Additions (Field 0190) must be equal to the Adjustment amount (Field 0320) on your Schedule D.</p>
547	CA (540)/ CA (NR)	<p>There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Subtraction (Field 0210) must be equal to the Adjustment Decrease amount (Field 0738) on your Schedule D-1.</p>
548	CA (540)/ CA (NR)	<p>There is an error with the <u>Schedule CA/CA (NR)</u> information. Other Gains or (Losses) Additions (Field 0220) must be equal to the Adjustment Decrease amount (Field 0739) on your Schedule D-1.</p>
549	G-1	<p>There is an error on your Schedule G-1. Make sure that <b>both</b> the Qualifying Age 5 Year Member "No" (Field 0086) and Beneficiary "No" (Field 0044) fields do not have entries.</p>
551	540/NR	<p>There is an error with the <u>Underpayment</u> information in the "Interest and Penalties" section of your return. If you indicated an underpayment amount (Field 0475), form FTB 5805 OR FTB 5805F must be attached to your return. Underpayment amount (Field 0475) must be equal to the amount on form FTB 5805 Penalty (Field 0210), OR form FTB 5805F Penalty (Field 0170) or form FTB 5805F – Amount After Waiver (Field 0185).</p>

## Section 8 Error Code Descriptions (continued)

552	540/NR	There is an error with the information in the "Taxable Income" section. If California Adjustments-Subtractions (Field 0210) is greater than the Federal Adjusted Gross Income (AGI) (Field 0205), then your subtotal (Field 0215) must be negative.
<b><u>555</u></b>	540/NR	<p>The maximum numbers of California schedules and forms allowed in an electronically filed tax return are as follows:</p> <ul style="list-style-type: none"> <li><b>50</b> Forms W-2</li> <li><b>30</b> Forms W-2G</li> <li><b>20</b> Forms 1099-R</li> <li><b>1</b> Schedule RDP</li> <li><b>1</b> Schedule SSMC</li> <li><b>1</b> Schedule G-1 per taxpayer (maximum of 2 on a joint return)</li> <li><b>1</b> Schedule SSMC</li> <li><b>1</b> Schedule R per taxpayer (maximum of 2 on a joint return)</li> <li><b>25</b> Schedule S</li> <li><b>3</b> Forms FTB 592-B</li> <li><b>3</b> Forms FTB 593-</li> <li><b>10</b> Forms FTB 594</li> <li><b>10</b> Forms FTB 3803</li> <li><b>10</b> Forms FTB 3805E</li> <li><b>1</b> Form FTB 3805P per taxpayer (maximum of 2 on a joint return)</li> <li><b>3</b> Forms FTB 3805Z</li> <li><b>3</b> Forms FTB 3806</li> <li><b>3</b> Forms FTB 3807</li> <li><b>3</b> Forms FTB 3808</li> <li><b>3</b> Forms FTB 3809</li> <li><b>99</b> Forms FTB 3885A</li> <li><b>1</b> Form FTB 5870A per taxpayer (maximum of 2 on a joint return)</li> <li><b>5000</b> Forms STCGL</li> <li><b>5000</b> Forms LTCGL</li> </ul> <p>Allow only one schedule or form for those attachments not listed above.</p>
556	540/NR/ NRS/2EZ	<p>There is an error with the <u>Social Security Number (SSN)</u> information you provided. Your SSN (Field 0010) and your spouse SSN (Field 0020) must:</p> <ul style="list-style-type: none"> <li>• Be numeric</li> <li>• Not be all zeroes</li> <li>• Not be all blanks</li> <li>• Not be all nines</li> <li>• Be within the valid range of SSNs</li> <li>• Not have zeroes in the fourth and fifth digits</li> </ul>
<b><u>557</u></b>	540/NR	Federal 1040 Indicator (Field 0063) equals "X" and 1040 information is <b>NOT</b> included.
<b><u>558</u></b>	540NR	Federal 1040 must always be attached, unless the RDP indicator (Field 0066) is checked.

## Section 8 Error Code Descriptions (continued)

559	W-2	There is an error with the <u>Employer</u> information on your W-2. Employer's SEIN (Field(s) 0380, 0450, 0500, 0550) cannot match State Wages (Field(s) 0390, 0460, 0515, 0560).
560	W-2	There is an error with the <u>Employer</u> information on your W-2. Your Employer's State ID Number (Field(s) 0380, 0450, 0500, 0550) must be included if State Wages (Field(s) 0390, 0460, 0515, 0560) is entered and State Name (Field(s) 0370, 0440, 0490, 0540) is equal to "CA".
561	540/NR/ NRS/2EZ	There is an error with the information you provided. Tax Due amount (Field 0395) <i>plus</i> , Use Tax (Field 0398), <i>plus</i> Total Contributions amount (Field 0450) indicated on your return must be equal to the amount indicated in the Amount You Owe field (Field 0465).
562	540/NR	There is an error with the <u>Excess SDI</u> in the "Payments" section of your return. The Excess SDI (Field 0370) amount indicated on your return cannot be greater than \$9999.
563	W-2	There is an error with the <u>State Disability Insurance (SDI)</u> . Your California SDI (Field 0365) cannot be greater than \$9999. Please check this amount on your W-2.
564	540/NR	<p>There is an error with the Real Estate and Other Withholding in the "Payments" section of your return. If there is an amount indicated under Nonresident Withholding (Field 0363), or Real Estate and Other Withholding (Field 0368), then Form(s) 592-B, 593-B and/or 594 must be attached.</p> <p>Nonresident Withholding (Field 0363), or Real Estate and Other Withholding (Field 0368) must equal the total amounts withheld on all Form(s) 592-B (Field 0290), 593-B (Field 0270), or 594 (Field 0110).</p>
<b><u>570</u></b>	540/NR/ NRS/2EZ	The Taxpayer SSN in the Record ID must match the Taxpayer SSN (Field 0010) of the tax return.
<b><u>571</u></b>		<p>Unacceptable IRS Forms or Schedules were included in 1040 information.</p> <p>IRS Schedules must be in ascending alpha sequence or in order by Attachment Sequence Number. IRS Forms must be in ascending numeric sequence or in order by Attachment Sequence Number.</p> <p>The IRS Schedule Occurrence Number and IRS Form Occurrence Number must be present and in ascending numeric sequence beginning with 01.</p> <p>With multiple schedules or forms, the Page Number must be sequential within the Schedule Occurrence Number of a schedule or Form Occurrence Number of a form.</p> <p>Please transmit form(s) W-2, W-2G and 1099-R <b>only</b> with the state return information. The Federal Summary Record cannot be included.</p>



## Section 8 Error Code Descriptions (continued)

572	540/NR/ NRS/2EZ	There is an error with the <u>Last Name</u> information in the "Name and Address" section. Your Last Name (Field 0032) must be indicated on your return. Your last name cannot be more than 17 characters, cannot have any spaces (except for JR, SR, II, etc.), cannot include punctuation, symbols, dashes or slashes and cannot include titles or ranks such as DR, MD, SGT, etc.
573	540/NR/ NRS/2EZ	<p>There is an error with your <u>Spouse's Last Name</u> (Field 0042) in the "Name and Address" section. Do not enter your spouse's last name unless it is <b><i>different</i></b> from your last name. Your spouse's last name cannot be more than 17 characters, cannot have leading or imbedded spaces and cannot include punctuation, symbols, dashes or slashes. If the last name exceeds field length, please shorten.</p> <p><u>Example:</u> Your Name = Jeff Lee Junior Spouse = Mary Kayla Hunter-Lee</p> <p>Enter As: Your First Name = Jeff      Spouse First Name = Mary Your Middle Initial = (blank)      Spouse Middle Initial = K Your Last Name = Lee JR      Spouse Last Name = Hunterlee</p> <p><u>Example:</u> Your Name = Thomas P. Jones Spouse = Anna Sue Jones</p> <p>Enter As: Your Name = Thomas      Spouse First Name = Anna Your Middle Initial = P      Spouse Middle Initial = S Your Last Name = Jones      Spouse Last Name = (blank)</p> <p><u>Example:</u> Taxpayer = Jose Juan Gonzalez Spouse = Maria de la Rosa Gonzalez</p> <p>Enter As: TP First Name = Jose      Spouse First Name = Maria TP Middle Initial = J      Spouse Middle Initial = D TP Last Name = Gonzalez      Spouse Last Name = blank</p>
<b><u>660</u></b>	ATH	All self-prepared (online) returns must contain an Authentication (ATH) Record.
<b><u>664</u></b>	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is equal to "O", then the PIN Type Code (Field 0008) must equal either "O" or "F".
<b><u>666</u></b>	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is blank, the PIN Type Code (Field 0008) must equal "P", "S", or "F".
<b><u>668</u></b>	ATH	When the Transmission Type Code (Field 0170) of the TRANA Record is "Blank" AND the PIN Type Code (Field 0008) is "F", the Jurat/Disclosure Code (Field 0045) must be blank.



## Section 8 Error Code Descriptions (continued)

<b><u>670</u></b>	ATH	<p>When the PIN Type Code (Field 0008) is equal to "S", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), the Taxpayer Date of Death (Field 0015) is significant, and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year AGI (Field 0030),</li><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>
671	ATH	<p>When the PIN Type Code (Field 0008) is equal to "S" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030),</li><li>• Spouse Signature (Field 0035),</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant, and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year AGI (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>
<b><u>672</u></b>	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O", the ERO EFIN/PIN (Field 0060) cannot be present.</p>
<b><u>673</u></b>	ATH	<p>For Online Returns only, when the PIN Type Code (Field 0008) is "F" (No PIN used), the Jurat/Disclosure Code (Field 0045) must equal "B". (Note: Form FTB 8453-OL is required.)</p>

## Section 8    Error Code Descriptions (continued)

674	ATH	<p>The Taxpayer Signature (Field 0025) on the Authentication Record must match the Taxpayer Signature (Field 0570) on the tax return. Both may be blank.</p> <p>The Spouse Signature (Field 0035) on the Authentication Record must match the Spouse Signature (Field 0580) on the tax return. Both may be blank.</p>
675	ATH	<p>The Taxpayer Signature (Field 0025) must be five digits and cannot equal <b>00000</b> (5 zeros).</p> <p>The Spouse Signature (Field 0035) must be five digits and cannot equal <b>00000</b> (5 zeros).</p>
676	ATH	<p>When the PIN Type Code (Field 0008) is “F”, the PIN Authorization Code (Field 0050) must be “Blank” AND the following fields cannot be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year AGI (Field 0020)</li><li>• Taxpayer Signature (Field 0025)</li><li>• Spouse Prior Year AGI (Field 0030)</li><li>• Spouse Signature (Field 0035)</li><li>• Taxpayer Signature Date (Field 0040)</li><li>• ERO EFIN/PIN (Field 0060)</li></ul>
677	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", "S", or "O" AND the (Field 0065) is <b>other than "2"</b> (Married Filing Jointly), the following fields cannot be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year AGI (Field 0030)</li><li>• Spouse Signature (Field 0035)</li></ul>
679	ATH	<p>Your Prior Year Adjusted Gross Income Amount (Field 0020) does not match FTB’s Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization form (FTB 8453-OL).</p>
680	ATH	<p>The Spouse’s Prior Year Adjusted Gross Income Amount (Field 0030) does not match FTB’s Records, therefore you cannot sign your return electronically. You can still e-file by signing a California e-file Return Authorization form (FTB 8453-OL).</p>

## Section 8 Error Code Descriptions (continued)

681	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), AND the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030),</li><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul>
682	ATH	<p>When the PIN Type Code (Field 0008) is equal to "O" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the following fields must be present:</p> <ul style="list-style-type: none"><li>• Spouse Prior Year Adjusted Gross Income (Field 0030) and</li><li>• Spouse Signature (Field 0035).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the Tax Return or BOTH date of death fields are significant, only the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020),</li><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045), and</li><li>• PIN Authorization Code (Field 0050).</li></ul>
<b><u>683</u></b>	ATH	<p>When the ERO EFIN/PIN (Field 0060) is present, the first six numerals must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN).</p>
684	ATH	<p>The last five numerals of the ERO EFIN/PIN (Field 0060) cannot equal <b>00000</b> (5 zeros).</p>

## Section 8 Error Code Descriptions (continued)

686	ATH	The Taxpayer on this return is ineligible to participate in the Self-Select PIN program. Our records indicate the taxpayer did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization form (FTB 8453 or 8453-OL).
687	ATH	The Spouse on this return is ineligible to participate in the Self-Select PIN program. Our records show the spouse did not file a prior year individual income tax return and does not have a shared secret (Prior Year California Adjusted Gross Income [AGI]). They may still e-file by signing a California e-file Return Authorization form (FTB 8453 or 8453-OL).
689	ATH	The year of Taxpayer Signature Date (Field 0040) must equal current processing year.
<u>694</u>	ATH	When the PIN Type Code (Field 0008) is equal to "S", the Jurat/Disclosure Code (Field 0045) must equal "C". (Note: Shared secret is required.)
<u>695</u>	ATH	When the PIN Type Code (Field 0008) is equal to "P", the Jurat/Disclosure Code (Field 0045) must equal "D". (Note: Form FTB 8879 is required.)
<u>696</u>	ATH	When the PIN Type Code (Field 0008) is equal to "O", the Jurat/Disclosure Code (Field 0045) must equal "A". (Note: Shared secret is required.)
697	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly), and the Taxpayer Date of Death (Field 0015) is significant and the Spouse Date of Death (Field 0022) is "NOT" significant on the Tax Return, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Spouse Signature (Field 0035),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>

## Section 8 Error Code Descriptions (continued)

698	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P" and Filing Status (Field 0065) is "2" (Married Filing Jointly), then the Spouse Signature (Field 0035) must be present.</p> <p><b>Exception:</b> When the Filing Status (Field 0065) equals "2" (Married Filing Jointly) and the Spouse Date of Death (Field 0022) is significant and the Taxpayer Date of Death (Field 0015) is "NOT" significant on the tax return or BOTH date of death fields are significant, only the following fields are required on the Authentication Record:</p> <ul style="list-style-type: none"><li>• Taxpayer Signature (Field 0025),</li><li>• Taxpayer Signature Date (Field 0040),</li><li>• Jurat/Disclosure Code (Field 0045),</li><li>• PIN Authorization Code (Field 0050), and</li><li>• ERO EFIN/PIN (Field 0060).</li></ul>
699	ATH	<p>When the PIN Type Code (Field 0008) is equal to "P", the following fields must NOT be present:</p> <ul style="list-style-type: none"><li>• Taxpayer Prior Year Adjusted Gross Income (Field 0020)</li><li>• Spouse Prior Year Adjusted Gross Income (Field 0030)</li></ul>
<u>805</u>		The TRANB record must be present.
<u>820</u>		The Julian Date cannot be more than two days prior to the Julian Date of the actual processing date or more than one day after the actual processing date.
<u>822</u>		The transmission sequence number of the TRANA record is a duplicate of a previously accepted transmission.
<u>823</u>		There is unrecognizable or inconsistent control data that is causing the transmission to be rejected.
<u>824</u>		The EFIN of the Transmitter must be present.
<u>825</u>		<p>The data records of the transmission must be in the following sequence: TRANA, TRANB, Return, and RECAP record.</p> <p>The format of the TRANA, TRANB and RECAP record must correspond exactly to the record layouts as specified.</p> <p>The Total Return Count (Field 0030) in the RECAP record must match FTB computed count.</p>

## Section 8    Error Code Descriptions (continued)

<b><u>831</u></b>		Total Return Count is a count of returns submitted. This count is incremented each time the Taxpayer SSN within a Record ID changes.
<b><u>840</u></b>		The ETIN plus Transmitters Use Code (Field 0040), Julian Date (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA Record (Fields 0060-0080).
900	540/NR/ NRS/2EZ	The Taxpayer SSN (Field 0010) has been used on a previously accepted return.
<b><u>902</u></b>	540/NR/ NRS/2EZ	The Declaration Control Number (DCN) has been used on a previously accepted return.
903	540/NR/ NRS/2EZ	The Spouse SSN (Field 0020) has been used on a previously accepted return.
<b><u>999</u></b>		You have more than 99 errors on your return.

## Section 9 Form Field Exhibits

Following are all e-file forms acceptable in California's Individual e-file Program with the field numbers displayed

**California Resident Income Tax Return 2008****540** C1 Side 1

Fiscal year filers only: Enter month of year end: month year 2009.

Your first name <b>0033 0034</b>		Initial <b>0031</b>	Last name <b>0035 0036</b>	0015 0025	Your SSN or ITIN <b>0010</b>		P
If joint return, spouse's/RDP's first name <b>0043 0044</b>		Initial <b>0041</b>	Last name <b>0045 0046</b>	0022	Spouse's/RDP's SSN or ITIN <b>0020</b>		AC
Address (including number and street, PO Box, or PMB no.) <b>0050 0052</b>				Apt. no./Ste. no. <b>0054</b>	PBA Code <b>0038</b>		A
City (If you have a foreign address, see page 9) <b>0056 0057</b>				State <b>0058</b>	ZIP Code <b>0059</b>		RP
Prior Name If you filed your 2007 tax return under a different last name, write the last name only from the 2007 tax return. • Taxpayer <b>0067</b> • Spouse/RDP <b>0069</b>							

Filing Status	1 <input type="radio"/> Single <b>0060 @0062 0063 4 0064</b>	Head of household (with qualifying person). (see page 3)	
	2 <input type="radio"/> Married/RDP filing jointly. (see page 3)	5 <input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse/RDP died <b>0080</b>	
	3 <input type="radio"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here <b>0070</b>		
If your California filing status is different from your federal filing status, fill in the circle here. . . . . <input type="radio"/> <b>0087</b>			

Exemptions	6 If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle here (see page 9). . . . . <input type="radio"/> 6 <b>0085</b>	
	▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. <b>Whole dollars only</b>	
	7 <b>Personal:</b> If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2, in the box. If you filled in the circle on line 6, see page 9. . . . . <b>0090</b>	<input type="checkbox"/> X \$99 = \$ <b>0091</b>
	8 <b>Blind:</b> If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 <b>0095</b>	<input type="checkbox"/> X \$99 = \$ <b>0096</b>
	9 <b>Senior:</b> If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 <b>0100</b>	<input type="checkbox"/> X \$99 = \$ <b>0101</b>
	10 <b>Dependents:</b> Enter name and relationship. <b>Do not include yourself or your spouse/RDP.</b> <b>*0105 +0107</b> <b>0110 0112 0115 0117</b> Total dependent exemptions. <b>0135</b> <input type="radio"/> 10 <input type="checkbox"/> X \$309 = \$ <b>0136</b>	<b>0140</b>
11 <b>Exemption amount:</b> Add line 7 through line 10. Transfer this amount to line 21 . . . . . <b>11</b>	\$ <b>0140</b>	

Taxable Income	12 State wages from your Form(s) W-2, box 16 or CA Sch W-2, line 3 . . . . . <b>12 0200</b>	00
	13 Enter federal adjusted gross income from Form 1040, line 37; 1040A, line 21; or 1040EZ, line 4. . . . . <b>13 0205</b>	00
	14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 37, column B . . . . . <b>14 0210</b>	00
	15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 11) . . . . . <b>15 0215</b>	00
	16 California adjustments – additions. Enter the amount from Schedule CA (540), line 37, column C. . . . . <b>16 0220</b>	00
	17 California adjusted gross income. Combine line 15 and line 16. . . . . <b>17 0225</b>	00
	18 Enter the <b>larger of:</b> <div style="display: inline-block; vertical-align: middle;">           Your California <b>itemized deductions</b> from Schedule CA (540), line 44; <b>OR</b>            Your California <b>standard deduction</b> shown below for your filing status:            • Single or Married/RDP filing separately . . . . . \$3,692            • Married/RDP filing jointly, Head of household, or Qualifying widow(er) . . . \$7,384            If the circle on line 6 is filled in, STOP. (see page 11) . . . . .         </div>	<b>18 0230</b>
	19 Subtract line 18 from line 17. This is your <b>taxable income</b> . If less than zero, enter -0- <b>0241 0242 0243 0244</b>	<b>19 0235</b>

Tax	20 Tax. Fill in the circle if from: <input type="radio"/> Tax Table <input type="radio"/> Tax Rate Schedule <input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803. . . . . <b>20 0240</b>	00
	21 Exemption credits. Enter the amount from line 11. If your federal AGI is more than \$163,187, see page 13. . . . . <b>21 0245</b>	00
	22 Subtract line 21 from line 20. If less than zero, enter -0- . . . . . <b>22 0250</b>	00
	23 Tax (see page 13). Fill in the circle if from: <input type="radio"/> Schedule G-1 <input type="radio"/> FTB 5870A. . . . . <b>23 0255</b>	00
24 Add line 22 and line 23. . . . . <b>0253 0254</b>	<b>24 0260</b>	00

Special Credits	25 Enter credit name <b>0306</b> code no. <b>0307</b> and amount . . . . . <b>25 0310</b>	00
	26 Enter credit name <b>0311</b> code no. <b>0312</b> and amount . . . . . <b>26 0315</b>	00
	27 To claim more than two credits (see page 14) . . . . . <b>27 0325</b>	00
	28 Nonrefundable renter's credit (see page 14) . . . . . <b>28 0327</b>	00
	29 Add line 25 through line 28. These are your total credits. . . . . <b>29 0330</b>	00
	30 Subtract line 29 from line 24. If less than zero, enter -0- <b>*0331 +0332</b>	<b>30 0335</b>

31 Alternative minimum tax. Attach Schedule P (540) . . . . . <b>31 0340</b>	00
32 Mental Health Services Tax (see page 15) . . . . . <b>32 0345</b>	00
33 Other taxes and credit recapture (see page 15) . . . . . <b>33 0350</b>	00
34 Add line 30, line 31, line 32, and line 33. This is your total tax . . . . . <b>34 0355</b>	00



Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

Payments	35	Enter the amount from Side 1, line 34	35	0356	00
	36	California income tax withheld (see page 15)	36	0360	00
	37	2008 CA estimated tax and other payments (see page 15)	37	0365	00
	38	Real estate and other withholding, Forms 592-B, 593, and 594 (see page 15)	38	0368	00
	39	Excess SDI (or VPD) withheld. To see if you qualify (see page 15)	39	0370	00

\*0357  
@0367**Child and Dependent Care Expenses Credit** (see page 16). Attach form FTB 3506.

• 40 0371 • 41 0372

• 42 0373 00

• 43 0374 00

0377 0378

44 Add line 36, line 37, line 38, line 39, and line 43. These are your total payments (see page 16) 44 0375 00

Overpaid Tax/ Tax Due	45	Overpaid tax. If line 44 is more than line 35, subtract line 35 from line 44	45	0380	00
	46	Amount of line 45 you want applied to your <b>2009</b> estimated tax	46	0385	00
	47	Overpaid tax available this year. Subtract line 46 from line 45	47	0390	00
	48	Tax due. If line 44 is less than line 35, subtract line 44 from line 35.	48	0395	00

Use Tax	49	Use Tax. <b>This is not a total line</b> (see page 16)	49	0398	00
					0466 0467 0468

Contributions		Code	Amount		Code	Amount
	CA Seniors Special Fund (see page 60)	▶ 400	0400 00		CA Peace Officer Memorial Foundation Fund	▶ 408 0436 00
	Alzheimer's Disease/Related Disorders Fund	▶ 401	0405 00		CA Military Family Relief Fund	▶ 409 0442 00
	CA Fund for Senior Citizens	▶ 402	0410 00		CA Sea Otter Fund	▶ 410 0443 00
	Rare and Endangered Species Preservation Program	▶ 403	0415 00		CA Ovarian Cancer Research Fund	▶ 411 0444 00
	State Children's Trust Fund for the Prevention of Child Abuse	▶ 404	0420 00		Municipal Shelter Spay-Neuter Fund	▶ 412 0445 00
	CA Breast Cancer Research Fund	▶ 405	0425 00		CA Cancer Research Fund	▶ 413 0446 00
	CA Firefighters' Memorial Fund	▶ 406	0431 00		ALS/Lou Gehrig's Disease Research Fund	▶ 414 0447 00
	Emergency Food For Families Fund	▶ 407	0435 00			

61 Add code 400 through code 414. These are your total contributions. 61 0450 00

Amount You Owe	62	<b>AMOUNT YOU OWE.</b> Add line 48, line 49, and line 61 (see page 17). <b>Do not send cash.</b> Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.</b> Pay online - Go to our website at <a href="http://ftb.ca.gov">ftb.ca.gov</a> and search for <b>web pay</b> .	62	0465	00
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Interest and Penalties	63	Interest, late return penalties, and late payment penalties	0472 0473	63	0470 00
	64	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached		64	0475 00
	65	Total amount due (see page 18). Enclose, but do not staple, any payment	0478	65	0476 00

Refund and Direct Deposit	66	<b>REFUND OR NO AMOUNT DUE.</b> Subtract line 49 and line 61 from line 47 (see page 18). Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002</b>	66	0460	00
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Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip (see page 18).  
Have you verified the routing and account numbers? **Use whole dollars only.**

All or the following amount of my refund (line 66) is authorized for direct deposit into the account shown below:

0700	<input type="checkbox"/> Checking	0710	0730	0740	00
• Routing number	• Type	• Account number		• 67 Direct deposit amount	

The remaining amount of my refund (line 66) is authorized for direct deposit into the account shown below:

0750	<input type="checkbox"/> Checking	0760	0780	0790	00
• Routing number	• Type	• Account number		• 68 Direct deposit amount	

**IMPORTANT:** See the instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.**Sign  
Here**

Your signature \_\_\_\_\_ Spouse's/RDP's signature (if a joint return, both must sign) \_\_\_\_\_ Daytime phone number (optional) ( ) 0479

It is unlawful to forge a spouse's/RDP's signature.

X 0545 0550 0570 X 0560 0580

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Joint return?  
(see page 19)

0600

Firm's name (or yours, if self-employed) \_\_\_\_\_ Firm's address \_\_\_\_\_

0610 0615 0620 0625 0630

Do you want to allow another person to discuss this return with us (see page 19)? 0640 • ☐ Yes ☐ No

0660 ( ) 0670

Print Third Party Designee's Name

Telephone Number

# California Nonresident or Part-Year Resident Income Tax Return 2008

FORM

Long Form

540NR C1 Side 1

Fiscal year filers only: Enter month of year end: month year 2009. 0048

Your first name 0033 0034 0030	Initial 0031	Last name 0035 0036 0015 0025 0032	Your SSN or ITIN -0010-	P
If joint return, spouse's/RDP's first name 0043 0044 0040	Initial 0041	Last name 0045 0046 0022 0042	Spouse's/RDP's SSN or ITIN -0020-	AC
Address (including number and street, PO Box, or PMB no.) 0050 0052			Apt. no./Ste.no. 0054	A
City (If you have a foreign address, see page 17) 0056 0057			State 0058	R
			ZIP Code 0059	RP
If you filed your 2007 tax return under a different last name, write the last name only from the 2007 return. • Taxpayer 0067 • Spouse/RDP 0069				0071 0079

Filing Status	1	<input type="radio"/> Single	0060 @0062 0063 0064	4	<input type="radio"/> Head of household (with qualifying person). (see page 3)	
	2	<input type="radio"/> Married/RDP filing jointly. (see page 3)		5	<input type="radio"/> Qualifying widow(er) with dependent child. Enter year spouse/RDP died	0080
	3	<input type="radio"/> Married/RDP filing separately. Enter spouse's/RDP's SSN or ITIN above and full name here	0070			
	If your California filing status is different from your federal filing status, fill in the circle here. • <input type="radio"/> 0087					
Exemptions	6	If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle (see page 17) • <input type="radio"/> 6				0085
	▶ For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. Whole dollars only					
	7	Personal: If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2.				
	8	Blind: If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2.				
	9	Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2.				
Total Taxable Income	10	Dependents: Enter name and relationship. Do not include yourself or your spouse/RDP. *0105 +0107				
	11	Exemption amount: Add line 7 through line 10. • 11				\$ 0140
	12	Total California wages from your Form(s) W-2, box 16 or CA Sch W-2, line 3. • 12				0200 00
	13	Enter federal AGI from Form 1040, line 37; 1040A, line 21; 1040EZ, line 4; 1040NR, line 35; or 1040NR-EZ, line 10. • 13				0205 00
	14	California adjustments – subtractions. Enter the amount from Schedule CA (540NR), line 37, column B. • 14				0210 00
CA Taxable Income	15	Subtract line 14 from line 13. If less than zero, enter the result in parentheses (see page 18). • 15				0215 00
	16	California adjustments – additions. Enter the amount from Schedule CA (540NR), line 37, column C. • 16				0220 00
	17	Adjusted gross income from all sources. Combine line 15 and line 16. • 17				0225 00
	18	Enter the larger of: Your California itemized deductions from Schedule CA (540NR), line 43; OR Your California standard deduction (see page 18). • 18				0230 00
	19	Subtract line 18 from line 17. This is your total taxable income. If less than zero, enter -0-. • 19				0233 0234 0235 00
	20	Tax. Fill in the circle if from: <input type="radio"/> Tax Table <input type="radio"/> Tax Rate Schedule <input type="radio"/> FTB 3800 <input type="radio"/> FTB 3803. • 20				0240 00
	21	CA adjusted gross income from Schedule CA (540NR), Part IV, line 45. • 21				0236 00
	22	CA Taxable Income from Schedule CA (540NR), Part IV, line 49. • 22				0274 00
	23	CA Tax Rate. Divide line 20 by line 19. • 23				0276 00
	24	CA Tax Before Exemption Credits. Multiply line 22 by line 23. • 24				0278 00
Special Credits	25a	CA Exemption Credit Percentage. Divide line 22 by line 19. If more than 1, enter 1.0000. • 25a				0280 00
	25b	CA Prorated Exemption Credits. Multiply line 11 by line 25a. If the amount on line 13 is more than \$163,187 (see page 19). • 25b				0282 00
	25c	CA Regular Tax Before Credits. Subtract line 25b from line 24. If less than zero, enter -0-. • 25c				0284 00
	26	Tax (see page 19). Fill in the circle if from: <input type="radio"/> Schedule G-1 <input type="radio"/> FTB 5870A. • 26				0253 0254 0255 00
	27	Add line 25c and line 26. • 27				0260 00
	28	Credit for joint custody head of household (see page 20). • 28				0301 00
	29	Credit for dependent parent (see page 20). • 29				0302 00
	30	Credit for senior head of household (see page 20). • 30				0303 00
	31	Credit percentage and credit amount (see page 21). Credit percentage 31a • 31				0305 00
	32	Enter credit name 0306 code no 0307 and amount. • 32				0310 00
33	Enter credit name 0311 code no 0312 and amount. • 33				0315 00	
34	To claim more than two credits (see page 21). • 34				0325 00	
35	Nonrefundable renter's credit (see page 57). • 35				0327 00	
36	Add line 31 through line 35. These are your total credits. *0331 +0332 • 36				0330 00	
37	Subtract line 36 from line 27. If less than zero, enter -0-. • 37				0335 00	

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

Other Taxes	38	Enter the amount from Side 1, line 37 . . . . .	38	0356	00
	39	Alternative minimum tax. Attach Schedule P (540NR) . . . . .	39	0340	00
	40	Mental Health Services Tax (see page 21) . . . . .	40	0345	00
	41	Other taxes and credit recapture (see page 21) . . . . .	41	0350	00
42	Add line 38 through line 41. This is your total tax . . . . .	42	0355	00	

Payments	43	California income tax withheld (see page 22) . . . . .	43	0360	00	*0357 @0367  0466 0467 0468
	44	Nonresident withholding (Form(s) 592-B, 593, or 594) (see page 22) . . . . .	44	0363	00	
	45	2008 CA estimated tax and other payments (see page 22) . . . . .	45	0365	00	
	46	Excess SDI (or VPDI) withheld. To see if you qualify (see page 22) . . . . .	46	0370	00	
	Child and Dependent Care Expenses Credit (see page 22). Attach form FTB 3506.					
47	0371		48	0372		
49	0373	00	50	0374	00	
51	Add line 43, line 44, line 45, line 46, and line 50. These are your total payments . . . . .	51	0375	00		

Overpaid Tax/Tax Due	52	Overpaid tax. If line 51 is more than line 42, subtract line 42 from line 51 . . . . .	52	0380	00
	53	Amount of line 52 you want applied to your 2009 estimated tax . . . . .	53	0385	00
	54	Overpaid tax available this year. Subtract line 53 from line 52 . . . . .	54	0390	00
55	Tax due. If line 51 is less than line 42, subtract line 51 from line 42 . . . . .	55	0395	00	

	Code	Amount		Code	Amount		
CA Seniors Special Fund (see page 56) . . . . .	400	0400	00	CA Peace Officer Memorial Foundation Fund . . . . .	408	0436	00
Alzheimer's Disease/Related Disorders Fund . . . . .	401	0405	00	CA Military Family Relief Fund . . . . .	409	0442	00
CA Fund for Senior Citizens . . . . .	402	0410	00	CA Sea Otter Fund . . . . .	410	0443	00
Rare and Endangered Species Preservation Program . . . . .	403	0415	00	CA Ovarian Cancer Research Fund . . . . .	411	0444	00
State Children's Trust Fund for the Prevention of Child Abuse . . . . .	404	0420	00	Municipal Shelter Spay-Neuter Fund . . . . .	412	0445	00
CA Breast Cancer Research Fund . . . . .	405	0425	00	CA Cancer Research Fund . . . . .	413	0446	00
CA Firefighters' Memorial Fund . . . . .	406	0431	00	ALS/Lou Gehrig's Disease Research Fund . . . . .	414	0447	00
Emergency Food For Families Fund . . . . .	407	0435	00				
68	Add code 400 through code 414. These are your total contributions . . . . .	68	0450	00			

Amount You Owe	69	<b>AMOUNT YOU OWE.</b> Add line 55, and line 68 (see page 23). <b>Do not send cash.</b> Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001</b> . . . . .	69	0465	00
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Interest and Penalties	70	Interest, late return penalties, and late payment penalties 0472 . . . . .	70	0470	00
	71	Underpayment of estimated tax. Fill in the circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached . . . . .	71	0475	00
	72	Total amount due (see page 24). Enclose, but do not staple, any payment . . . . .	72	0476	00

73	<b>REFUND OR NO AMOUNT DUE.</b> Subtract line 68 from line 54. Mail to: <b>FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002</b> . . . . .	73	0460	00
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Fill in the information to authorize direct deposit of your refund into one or two accounts. Do not attach a voided check or a deposit slip (see page 24).  
Have you verified the routing and account numbers? **Use whole dollars only.**

All or the following amount of my refund (line 73) is authorized for direct deposit into the account shown below:			
0700	<input type="checkbox"/> Checking	0710	0730
	<input type="checkbox"/> Savings	0720	0740
• Routing number	• Type	• Account number	• 74 Direct deposit amount

The remaining amount of my refund (line 73) is authorized for direct deposit into the account shown below:			
0750	<input type="checkbox"/> Checking	0760	0780
	<input type="checkbox"/> Savings	0770	0790
• Routing number	• Type	• Account number	• 75 Direct deposit amount

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.			
	Your signature		Spouse's/RDP's signature (if a joint return, both must sign)	
	X 0545 0550 0570 0560 0580		Date	
	Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)		Paid preparer's SSN/PTIN	
	0600		0605	
Joint return? (see page 25)	Firm's name (or yours, if self-employed)		Firm's address	
	0610 0615 0620 0625 0630		0640	
	Do you want to allow another person to discuss this return with us (see page 25)?		0660	
	Print Third Party Designee's Name		Telephone Number	

**California Nonresident or Part-Year Resident Income Tax Return 2008**

FORM

**Short Form****540NR C1 Side 1**

Your first name <b>0033 0034</b>	Initial <b>0031</b>	Last name <b>0035 0036 0015</b>	Your SSN or ITIN <b>0025</b>	P
If joint return, spouse's first name <b>0040 0041</b>	Initial <b>0041</b>	Last name <b>0045 0046 0022</b>	Spouse's/RDP's SSN or ITIN <b>0010 0020</b>	AC
Address (including number and street, PO Box, or PMB no.) <b>0050 0052</b>			Apt. no./Ste. no. <b>0054</b>	A
City (If you have a foreign address, see page 9) <b>0056 0057</b>			State <b>0058</b>	R
			ZIP Code <b>0059</b>	RP

Prior Name If you filed your 2007 tax return under a different last name, write the last name only from the 2007 return.  
☒ Taxpayer **0067** ☐ Spouse/RDP **0069**

Filing Status **0063**  
☐ Single **0060** ☒ Married/RDP filing jointly. (see page 3) **0062** ☐ Head of household (with qualifying person). (see page 3) **0064**  
☐ Qualifying widow(er) with dependent child. Enter year spouse/RDP died **0080**  
 If your California filing status is different from your federal filing status, fill in the circle here. ☐ **0087**

**0071** ☐ State of residence: Yourself **0072** Spouse/RDP **0073**  
**0074** ☐ Dates of California residency: Yourself from **0075** to **0076** Spouse/RDP from **0077** to **0078**  
**0079** ☐ State or country of domicile: Yourself **0081** Spouse/RDP **0082**

**6** If someone can claim you (or your spouse/RDP) as a dependent, fill in the circle (see page 9) ☐ **0085**

**Exemptions**  
**7** For line 7, line 8, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line. **Whole dollars only**  
**7 Personal:** If you filled in 1 or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box.  
 If you filled in the circle on line 6, see page 9 **0099** ☐ X \$99 = \$ **0091**  
**8 Blind:** If you (or your spouse/RDP) are visually impaired, enter 1; if both are visually impaired, enter 2 **0095** ☐ X \$99 = \$ **0096**  
**10 Dependents:** Enter name and relationship. **Do not include yourself or your spouse/RDP.** **\*0105 +0107**  
**0110 0112 0115 0117** Total dependent exemptions **0135** ☐ X \$309 = \$ **0136**  
**11 Exemption amount:** Add line 7 through line 10. **11** \$ **0140**

**Total Taxable Income**  
**12** Total California wages from your Form(s) W-2, box 16 or CA Sch W-2, line 3. **12** **0200** 00  
**13** Enter federal adjusted gross income from Form 1040, line 37; Form 1040A, line 21; Form 1040EZ, line 4; Form 1040NR, line 35; or Form 1040NR-EZ, line 10 **13** **0205** 00  
**If the amount on line 13 is more than \$100,000, stop here and use Long Form 540NR.**  
**14** Unemployment compensation and military pay adjustment. (see page 9) **14** **0206** **0208** 00  
**17** Adjusted gross income from all sources. Subtract line 14 from line 13. **17** **0225** 00  
**18 Standard deduction** for your filing status. If you filled in the circle on line 6, see page 10.  
☐ Single \$3,692 **18** **0230** 00  
☒ Married/RDP filing jointly, Head of household, or Qualifying widow(er) \$7,384  
**19** Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- **19** **0235** 00

**California Taxable Income**  
**20** Tax on the amount shown on line 19 **20** **0240** 00  
**21** CA adjusted gross income. Add wages from line 12 and California taxable interest (Form 1099, box 1). Military servicemembers see line 14 instructions, page 9. **21** **0236** 00  
**22a** CA Standard Deduction Percentage. Divide line 21 by line 17. If more than 1, enter 1.0000 **22a** **0270**  
**22b** CA Prorated Standard Deduction. Multiply line 18 by line 22a **22b** **0272** 00  
**22c** CA Taxable Income. Subtract line 22b from line 21. If less than zero, enter -0- **22c** **0274** 00  
**23** CA Tax Rate. Divide line 20 by line 19 **23** **0276**  
**24** CA Tax Before Exemption Credits. Multiply line 22c by line 23. **24** **0278** 00  
**25** CA Exemption Credit Percentage. Divide line 22c by line 19. If more than 1, enter 1.0000 **25** **0280**  
**26** CA Prorated Exemption Credits. Multiply line 11 by line 25 **26** **0282** 00  
**27** CA Regular Tax Before Credits. Subtract line 26 from line 24. If less than zero, enter -0- **27** **0284** 00

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

28 Amount from Side 1, line 27 ..... 28 **0300** 00Nonrefundable Renter's  
Credit/ Total Tax35 Nonrefundable renter's credit. (see page 10) ..... ● 35 **0327** 0042 Total tax. Subtract line 35 from line 28. .... ● 42 **0355** 00

Payments

43 California income tax withheld (Form(s) W-2, box 17 or CA Sch W-2CG, box 17) ..... ● 43 **0360** 00Overpaid Tax  
or Tax Due54 Overpaid tax. If line 43 is larger than line 42, subtract line 42 from line 43 ..... ● 54 **0390** 0055 Tax due. If line 43 is less than line 42, subtract line 43 from line 42 ..... 55 **0395** 00

Contributions

	Code	Amount		Code	Amount
Alzheimer's Disease/Related Disorders Fund .....	▶ 401	<b>0405</b> 00	CA Peace Officer Memorial Foundation Fund. ▶	408	<b>0436</b> 00
CA Fund for Senior Citizens .....	▶ 402	<b>0410</b> 00	CA Military Family Relief Fund .....	▶ 409	<b>0442</b> 00
Rare and Endangered Species Preservation Program .....	▶ 403	<b>0415</b> 00	CA Sea Otter Fund .....	▶ 410	<b>0443</b> 00
State Children's Trust Fund for the Prevention of Child Abuse .....	▶ 404	<b>0420</b> 00	CA Ovarian Cancer Research Fund .....	▶ 411	<b>0444</b> 00
CA Breast Cancer Research Fund .....	▶ 405	<b>0425</b> 00	Municipal Shelter Spay-Neuter Fund .....	▶ 412	<b>0445</b> 00
CA Firefighters' Memorial Fund .....	▶ 406	<b>0431</b> 00	CA Cancer Research Fund .....	▶ 413	<b>0446</b> 00
Emergency Food For Families Fund .....	▶ 407	<b>0435</b> 00	ALS/Lou Gehrig's Disease Research Fund .....	▶ 414	<b>0447</b> 00

68 Add code 401 through code 414. These are your total contributions. .... ● 68 **0450** 00Amount You  
Owe69 **AMOUNT YOU OWE.** Add line 55 and line 68. (see page 10) **Do Not Send Cash.**Mail to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** ..... ● 69 **0465** 00Pay Online – Go to our website at **ftb.ca.gov** and search for **web pay**.

Refund and Direct Deposit

73 **REFUND OR NO AMOUNT DUE.** Subtract line 68 from line 54.Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** ..... ● 73 **0460** 00Fill in the information to authorize direct deposit of your refund into one or two accounts. **Do not** attach a voided check or a deposit slip (see page 10).Have you verified the routing and account numbers? **Use whole dollars only.**

All or the following amount of my refund (line 73) is authorized for direct deposit into the account shown below:

<b>0700</b> _____	<input type="checkbox"/> Checking <b>0710</b> _____	<b>0730</b> _____
_____	<input type="checkbox"/> Savings <b>0720</b> _____	_____

● Routing number ● Type ● Account number

● 74 Direct deposit amount

The remaining amount of my refund (line 73) is authorized for direct deposit into the account shown below:

<b>0750</b> _____	<input type="checkbox"/> Checking <b>0760</b> _____	<b>0780</b> _____
_____	<input type="checkbox"/> Savings <b>0770</b> _____	_____

● Routing number ● Type ● Account number

● 75 Direct deposit amount

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**Sign  
Here**

Your signature

Spouse's/RDP's signature (if filing jointly, both must sign)

Daytime phone number (optional)

( ) **0479** \_\_\_\_\_X **0545 0550 0570**X **0560 0580**

Date \_\_\_\_\_

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid Preparer's SSN/PTIN

**0600**● **0605** \_\_\_\_\_

Firm's name (or yours if self-employed)

Firm's address

FEIN

**0610 0615 0620 0625 0630**● **0607** \_\_\_\_\_Do you want to allow another person to discuss this return with us (see page 11)? ..... **0640**☐ Yes ☐ No**0660**( ) **0670** \_\_\_\_\_

Print Third Party Designee's Name

Telephone Number



## California Resident Income Tax Return 2008

540 2EZ C1 Side 1

Name and Address	Your first name	0033	0034	Initial	0031	Last name	0035	0036	0015	0025	P AC A R RP
	If joint return, spouse's/RDP's first name	0030	0043	0044	0032	Last name	0045	0046	0022		
	Address (including number and street, PO Box, or PMB no.)	0040	0041	0042	Apt. no./Ste. no.						
	City	0050	0052			State	0058	ZIP Code	0059		
SSN or ITIN	Your SSN or ITIN	0056	0048			Spouse's/RDP's SSN or ITIN	0057				
		0010					0020				
Prior Name	If you filed your 2007 tax return under a different last name, write the last name only from the 2007 tax return. • Taxpayer 0067 • Spouse/RDP 0069										
Filing Status	Filing Status. Fill in the circle for your filing status. See instructions, page 6. 0060 @0062 0064 Fill in only one. 0065 1 <input type="radio"/> Single 2 <input type="radio"/> Married/RDP filing jointly (even if only one spouse/RDP had income) 4 <input type="radio"/> Head of household. STOP! See instructions, page 6. 5 <input type="radio"/> Qualifying widow(er) with dependent child. Year spouse/RDP died 0080. If your California filing status is different from your federal filing status, fill in the circle here 0087 <input type="radio"/>										
Exemptions	6 If another person can claim you (or your spouse/RDP) as a dependent on his or her tax return, even if he or she chooses not to, you <b>must</b> see the instructions, page 6 0085 <input type="radio"/> 6 7 Senior: If you (or your spouse/RDP) are 65 or older, enter 1; if both are 65 or older, enter 2 0100 <input type="checkbox"/> 7										
Dependent Exemptions	8 Number of dependents. Enter name and relationship (Do not include yourself or your spouse/RDP) 0135 <input type="checkbox"/> 8 *0105 +0107 0110 0112 0115 0117										
Taxable Income and Credits	9 Total wages (federal Form W-2, box 16 or CA Sch W-2, line 3). See instructions, page 7 9 0200 0.0 10 Total interest income (Form 1099-INT, box 1). See instructions, page 7 10 0202 0.0 11 Total dividend income (Form 1099-DIV, box 1a). See instructions, page 7 11 0203 0.0 12 Total pension income 0201 See instructions, page 7. Taxable amount. 12 0204 0.0 13 Total capital gains distributions from mutual funds (Form 1099-DIV, box 2a). See instructions, page 7 13 0207 0.0 14 Unemployment compensation 14 0209 0.0 15 U.S. social security or railroad retirement benefits 15 0211 0.0 16 Add line 9, line 10, line 11, line 12, and line 13. Do not include line 14 and line 15. 16 0225 0.0 17 Using the 2EZ Table for your filing status, enter the tax for the amount on line 16. 17 0250 0.0 Caution: If you filled in the circle on line 6, STOP. See instructions, page 7, Dependent Tax Worksheet. 18 Senior exemption: See instructions, page 7. If you are 65 and entered 1 in the box on line 7, enter \$99. If you entered 2 in the box on line 7, enter \$198. 18 0101 0.0 19 Nonrefundable renter's credit. See instructions, page 7 19 0327 0.0 20 Credits. Add line 18 and line 19. 20 0328 0.0 21 Tax. Subtract line 20 from line 17. If zero or less, enter -0- 21 0355 0.0 22 Total tax withheld (federal Form W-2, box 17 or CA Sch W-2, box 17 and/or Form 1099-R, box 10) 22 0360 0.0 23 Overpaid tax. If line 22 is more than line 21, subtract line 21 from line 22. 23 0390 0.0 24 Tax due. If line 22 is less than line 21, subtract line 22 from line 21. See instructions, page 8. 24 0395 0.0										

Enclose, but do not staple, any payment.

Attach a copy of your Form(s) W-2 or complete CA Sch W-2

Overpaid Tax/ Tax Due.

Your name: \_\_\_\_\_ Your SSN or ITIN: \_\_\_\_\_

## Use Tax

**25** Use tax. **This is not a total line.**See instructions, page 8. • **25** 0398 0.0

## Voluntary Contributions

	Code	Amount
California Seniors Special Fund. See instructions, page 11	▶ <b>400</b>	<u>0400</u> 00
Alzheimer's Disease/Related Disorders Fund	▶ <b>401</b>	<u>0405</u> 00
California Fund for Senior Citizens	▶ <b>402</b>	<u>0410</u> 00
Rare and Endangered Species Preservation Program	▶ <b>403</b>	<u>0415</u> 00
State Children's Trust Fund for the Prevention of Child Abuse	▶ <b>404</b>	<u>0420</u> 00
California Breast Cancer Research Fund	▶ <b>405</b>	<u>0425</u> 00
California Firefighters' Memorial Fund	▶ <b>406</b>	<u>0431</u> 00
Emergency Food for Families Fund	▶ <b>407</b>	<u>0435</u> 00
California Peace Officer Memorial Foundation Fund	▶ <b>408</b>	<u>0436</u> 00
California Military Family Relief Fund	▶ <b>409</b>	<u>0442</u> 00
California Sea Otter Fund	▶ <b>410</b>	<u>0443</u> 00
California Ovarian Cancer Research Fund	▶ <b>411</b>	<u>0444</u> 00
Municipal Shelter Spay-Neuter Fund	▶ <b>412</b>	<u>0445</u> 00
California Cancer Research Fund	▶ <b>413</b>	<u>0446</u> 00
ALS/Lou Gehrig's Disease Research Fund	▶ <b>414</b>	<u>0447</u> 00

**26** Add amounts in code 400 through code 414. These are your total contributions. • **26** 0450 0.0

## Amount You Owe

**27** **AMOUNT YOU OWE.** Add line 24, line 25, and line 26. If line 23 is less than line 25 and line 26, enter the difference here. See instructions, page 9 (**Do Not Send Cash**). Mail to:**FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001** • **27** 0465 0.0Pay Online – Go to our website at **ftb.ca.gov** and search for **web pay**.

## Direct Deposit (Refund Only)

**28** **REFUND OR NO AMOUNT DUE.** Subtract line 25 and line 26 from line 23. See instructions, page 10. Mail to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002** • **28** 0460 0.0

Fill in the information to authorize direct deposit of your refund into one or two accounts.

**Do not** attach a voided check or a deposit slip. Have you verified the routing and account numbers? **Use whole dollars only.**

All or the following amount of my refund (line 28) is authorized for direct deposit into the account shown below:

0700 ☐ Checking 0710 0730 0740 0.0  
 • Routing number • Type • Account number • **29** Direct Deposit Amount

The remaining amount of my refund (line 28) is authorized for direct deposit into the account shown below:

0750 ☐ Checking 0760 0780 0790 0.0  
 • Routing number • Type • Account number • **30** Direct Deposit Amount

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete.

## Sign Here

It is unlawful to forge a spouse's/RDP's signature.

Joint return? See instructions, page 10.

**0550**

Your signature

**0560**

Spouse's/RDP's signature (if filing jointly, both must sign)

Daytime phone number (optional)

( ) 0479X **0545** **0570**X **0580**

Date

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)

Paid Preparer's SSN/PTIN

**0600**• **0605**

Firm's name (or yours if self-employed)

FEIN

**0610**• **0607**

Firm's address

**0615** **0620** **0625** **0630**Do you want to allow another person to discuss this return with us (see page 10) • **0640** • ☐ Yes ☐ No**0660**

Print Third Party Designee's name

( ) **0670**

Telephone Number

# 2008 California RDP Adjustments Worksheet — Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

**Part I Income Adjustment Worksheet****Section A – Income**

Part I Income Adjustment Worksheet			A	B	C	D
Section A – Income			Taxpayer One (taxable amounts from your original federal return)	Taxpayer Two (taxable amounts from your original federal return)	Adjustments	Adjusted Federal Amounts (using the same rules applicable to spouses)
7	Wages, salaries, tips, etc . . . . .	7	0010	0020	0030	0040
8	Taxable interest income . . . . .	8	0050	0060	0065	0070
9	Ordinary dividends.					
	(b) TP1 0075					
	(b) TP2 0077	(a)	0080	0090		0100
10	Taxable refunds, credits, offsets of state and local income taxes . . . . .	10	0110	0120		0130
11	Alimony received . . . . .	11	0140	0150	0160	0170
12	Business income or (loss) . . . . .	12	0180	0190	0200	0210
13	Capital gain or (loss) . . . . .	13	0220	0230	0240	0250
14	Other gains or (losses) . . . . .	14	0260	0270	0280	0290
15	Total IRA distributions.					
	(a) TP1 0295					
	(a) TP2 0297	(b)	0300	0310	0315	0320
16	Total pensions and annuities.					
	(a) TP1 0325					
	(a) TP2 0327	(b)	0330	0340		0350
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	17	0360	0370	0380	0390
18	Farm income or (loss) . . . . .	18	0400	0410	0420	0430
19	Unemployment compensation . . . . .	19	0440	0450		0460
20	Social security benefits.					
	(a) TP1 0465					
	(a) TP2 0467	(b)	0470	0480	0490	0500
21	Other income . . . . .	21	0510	0520	0530	0540
22	<b>Total.</b> Combine line 7 through line 21 in column D. Go to Section B . . . . .	22	0550	0560		0570

**Section B – Adjustments to Income**

23	Educator expenses .....	23	0580	0590		0600
24	Certain business expenses of reservists, performing artists, and fee-basis government officials .....	24	0610	0620	0630	0640
25	Health savings account deduction .....	25	0650	0660		0670
26	Moving expenses .....	26	0680	0690		0700
27	One-half of self-employment tax .....	27	0710	0720		0730
28	Self-employed SEP, SIMPLE, and qualified plans .....	28	0740	0750		0760
29	Self-employed health insurance deduction .....	29	0770	0780	0790	0800
30	Penalty on early withdrawal of savings .....	30	0810	0820		0830
31	Alimony paid .....	31	0840	0850	0860	0870
32	IRA deduction .....	32	0880	0890	0900	0910
33	Student loan interest deduction .....	33	0920	0930	0935	0940
34	Tuition and fees deduction .....	34	0950	0960	0965	0970
35	Domestic production activities deduction .....	35	0980	0990		1000
36	Add line 23 through line 35 in column D. ....	36	1010	1020		1030
37	<b>Total.</b> Subtract line 36 from line 22 in column D. Enter the amount here and on Form 540, 540A, or 540NR (Long and Short), line 13. .	37	1040	1050		1070

**Part II Adjustments to Federal Itemized Deductions**

38	Federal itemized deductions. Add the amounts on each taxpayer's federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28. Enter the amount here and on line 38, Schedule CA (540) .....	38	1080
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**Note:** Apply the 7.5% limitation rule to your federal adjusted gross income to arrive at the amount for line 4. Apply the 2% limitation rule to your adjusted gross income to arrive at the amount for line 27. There are other itemized deductions that are also subject to the 2% limitation rule and some itemized deductions are subject to an overall limitation rule. See federal Publication 17, Your Federal Income Tax, Part Five, Standard Deduction and Itemized Deductions.



# 2008 California SSMC Adjustments Worksheet — Recalculated Federal Adjusted Gross Income

Name(s) as shown on return

SSN or ITIN

**Part I Income Adjustment Worksheet****Section A – Income**

7	Wages, salaries, tips, etc . . . . .	7	0010	0020	0030	0040
8	Taxable interest income . . . . .	8	0050	0060	0065	0070
9	Ordinary dividends.					
	(b) TP1 _____ 0075					
	(b) TP2 _____ 0077 . . . . . (a)		0080	0090		0100
10	Taxable refunds, credits, offsets of state and local income taxes . . . . .	10	0110	0120		0130
11	Alimony received . . . . .	11	0140	0150	0160	0170
12	Business income or (loss) . . . . .	12	0180	0190	0200	0210
13	Capital gain or (loss) . . . . .	13	0220	0230	0240	0250
14	Other gains or (losses) . . . . .	14	0260	0270	0280	0290
15	Total IRA distributions.					
	(a) TP1 _____ 0295					
	(a) TP2 _____ 0297 . . . . . (b)		0300	0310	0315	0320
16	Total pensions and annuities.					
	(a) TP1 _____ 0325					
	(a) TP2 _____ 0327 . . . . . (b)		0330	0340		0350
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .	17	0360	0370	0380	0390
18	Farm income or (loss) . . . . .	18	0400	0410	0420	0430
19	Unemployment compensation . . . . .	19	0440	0450		0460
20	Social security benefits.					
	(a) TP1 _____ 0465					
	(a) TP2 _____ 0467 . . . . . (b)		0470	0480	0490	0500
21	Other income . . . . .	21	0510	0520	0530	0540
22	<b>Total.</b> Combine line 7 through line 21 in column D. Go to Section B . . . . .	22	0550	0560		0570

**Section B – Adjustments to Income**

23	Educator expenses .....	23	0580	0590		0600
24	Certain business expenses of reservists, performing artists, and fee-basis government officials .....	24	0610	0620	0630	0640
25	Health savings account deduction .....	25	0650	0660		0670
26	Moving expenses .....	26	0680	0690		0700
27	One-half of self-employment tax .....	27	0710	0720		0730
28	Self-employed SEP, SIMPLE, and qualified plans .....	28	0740	0750		0760
29	Self-employed health insurance deduction .....	29	0770	0780	0790	0800
30	Penalty on early withdrawal of savings .....	30	0810	0820		0830
31	Alimony paid .....	31	0840	0850	0860	0870
32	IRA deduction .....	32	0880	0890	0900	0910
33	Student loan interest deduction .....	33	0920	0930	0935	0940
34	Tuition and fees deduction .....	34	0950	0960	0965	0970
35	Domestic production activities deduction .....	35	0980	0990		1000
36	Add line 23 through line 35 in column D. ....	36	1010	1020		1030
37	<b>Total.</b> Subtract line 36 from line 22 in column D. Enter the amount here and on Form 540, 540A, or 540NR (Long and Short), line 13. .	37	1040	1050		1070

**Part II Adjustments to Federal Itemized Deductions**

38	Federal itemized deductions. Add the amounts on each taxpayer's federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28. Enter the amount here and on line 38, Schedule CA (540) .....	38	1080
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**Note:** Apply the 7.5% limitation rule to your federal adjusted gross income to arrive at the amount for line 4. Apply the 2% limitation rule to your adjusted gross income to arrive at the amount for line 27. There are other itemized deductions that are also subject to the 2% limitation rule and some itemized deductions are subject to an overall limitation rule. See federal Publication 17, Your Federal Income Tax, Part Five, Standard Deduction and Itemized Deductions.

**CA (540)**

Name(s) as shown on return

SSN or ITIN

**C Additions**  
See instructions

<b>23</b>	Educator expenses . . . . .	<b>23</b>	<b>0620</b>	<b>0621</b>	
<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . .	<b>24</b>	<b>0636</b>	<b>0637</b>	<b>0635</b>
<b>25</b>	Health savings account deduction . . . . .	<b>25</b>	<b>0660</b>	<b>0662</b>	
<b>26</b>	Moving expenses . . . . .	<b>26</b>	<b>0680</b>		
<b>27</b>	One-half of self-employment tax . . . . .	<b>27</b>	<b>0700</b>		
<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>28</b>	<b>0910</b>		
<b>29</b>	Self-employed health insurance deduction . . . . .	<b>29</b>	<b>0780</b>		
<b>30</b>	Penalty on early withdrawal of savings . . . . .	<b>30</b>	<b>0940</b>		
<b>31a</b>	Alimony paid. <b>(b)</b> Recipient's: SSN <b>*0960</b> — — — — —				
	Last name <b>+0970</b> <b>+0975</b> . . . . .	<b>31a</b>	<b>0950</b>		<b>0955</b>
<b>32</b>	IRA deduction . . . . .	<b>32</b>	<b>0624</b>	<b>0625</b>	
<b>33</b>	Student loan interest deduction . . . . .	<b>33</b>	<b>0630</b>		<b>0633</b>
<b>34</b>	Tuition and fees deduction . . . . .	<b>34</b>	<b>0640</b>	<b>0642</b>	
<b>35</b>	Domestic production activities deduction . . . . .	<b>35</b>	<b>0650</b>	<b>0651</b>	
<b>36</b>	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions <b>*0980</b> <b>+0990</b> . . . . .	<b>36</b>	<b>0993</b>	<b>0995</b>	<b>1000</b>
<b>37</b>	<b>Total.</b> Subtract line 36 from line 22 in columns A, B, and C. See instructions . . . . .	<b>37</b>	<b>1010</b>	<b>1020</b>	<b>1030</b>

**Part II Adjustments to Federal Itemized Deductions**

<b>38</b>	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 . . . . .	<b>38</b>	<b>1040</b>
<b>39</b>	Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign income taxes <b>only</b> ). See instructions . . . . .	<b>39</b>	<b>1050</b>
<b>40</b>	Subtract line 39 from line 38 . . . . .	<b>40</b>	<b>1060</b>
<b>41</b>	Other adjustments including California lottery losses. See instructions. Specify <b>*1070</b> . . . . .	<b>41</b>	<b>+1080</b>
<b>42</b>	Combine line 40 and line 41 . . . . .	<b>42</b>	<b>1090</b>
<b>43</b>	<b>Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?</b>		
	Single or married/RDP filing separately . . . . .		<b>\$163,187</b>
	Head of household . . . . .		<b>\$244,785</b>
	Married/RDP filing jointly or qualifying widow(er) . . . . .		<b>\$326,379</b>
	<b>No.</b> Transfer the amount on line 42 to line 43 . . . . .		
	<b>Yes.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43 . . . . .	<b>43</b>	<b>1110</b>
<b>44</b>	<b>Enter the larger of the amount on line 43 or your standard deduction listed below</b>		
	Single or married/RDP filing separately . . . . .		<b>\$3,692</b>
	Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . .		<b>\$7,384</b>
	<b>Transfer the amount on line 44 to Form 540, line 18 . . . . .</b>	<b>44</b>	<b>1120</b>

# California Adjustments — 2008 Nonresidents or Part-Year Residents

## CA (540NR)

**Important:** Attach this schedule behind Long Form 540NR, Side 2 as a supporting California schedule.

Name(s) as shown on return

SSN or ITIN

### Part I Residency Information. Complete all lines that apply to you and your spouse/RDP.

#### During 2008:

	Yourself	Spouse/RDP
1 a I was domiciled in (enter state or country) . . . . .	1200	1210
b I was in the military and stationed in (enter state or country) . . . . .	1220	1230
2 I became a California resident (enter the state of prior residence and date of move) . . . . .	1240	1250
3 I became a nonresident (enter new state of residence and date of move) . . . . .	1260	1270
4 I was a nonresident of California the entire year (enter state or country of residence) . . . . .	1280	1290
5 The number of days I spent in California (for any purpose) is: . . . . .	1300	1310
6 I owned a home/property in California (enter "Yes" or "No") . . . . .	1320	1330

#### Before 2008:

7 I was a California resident for the period of (enter dates) . . . . .	1340	1350
8 I entered California on (enter date) . . . . .	1360	1370
9 I left California on (enter date) . . . . .	1380	1390

### Part II Income Adjustment Schedule

#### Section A — Income

	A Federal Amounts (taxable amounts from your federal return)	B Subtractions See instructions (difference between CA & federal law)	C Additions See instructions (difference between CA & federal law)	D Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	E CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>0005</b>					
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C. . . . . 7	0010	0020	0030	0032	0034
8 Taxable interest income . . . . . 8	0040	0050	0060	0062	0064
9 Ordinary dividends. See instructions. (b) <b>0096</b> . . . . . 9(a)	0070	0080	0090	0092	0094
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B . . . . . 10	0100	0110			
11 Alimony received. See instructions. . . . . 11	0120		0130	0132	0134
12 Business income or (loss) . . . . . 12	0140	0150	0160	0162	0164
13 Capital gain or (loss). See instructions. . . . . 13	0170	0180	0190	0192	0194
14 Other gains or (losses) . . . . . 14	0200	0210	0220	0222	0224
15 Total IRA distributions. See instructions. (a) <b>0230</b> . . . . . 15(b)	0240	0250	0260	0262	0264
16 Total pensions and annuities. See instructions. (a) <b>0270</b> . . . . . 16(b)	0280	0290	0300	0302	0304
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . . 17	0310	0320	0330	0332	0334
18 Farm income or (loss) . . . . . 18	0340	0350	0360	0362	0364
19 Unemployment compensation . . . . . 19	0370	0380			
20 Social security benefits. (a) <b>0390</b> . . . . . 20(b)	0400	0410			
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe): <b>*0500 +0510 +0520</b> <b>0530 0540 0550</b>	0420	0430 0440 0460 0480 0570	0450 0580	0582	0584
22 a <b>Total:</b> Combine line 7 through line 21 in each column. Continue to Side 2 . . . . . 22a	0590	0600	0610	0612	0614

**Income Adjustment Schedule**
**Section B — Adjustments to Income**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
	<b>Federal Amounts</b> (taxable amounts from your federal return)	<b>Subtractions</b> See instructions (difference between CA & federal law)	<b>Additions</b> See instructions (difference between CA & federal law)	<b>Total Amounts</b> <b>Using CA Law</b> <b>As If You Were a</b> <b>CA Resident</b> (subtract column B from column A; add column C to the result)	<b>CA Amounts</b> (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>22</b> b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E. . . . . <b>22b</b>	<b>0615</b>	<b>0616</b>	<b>0617</b>	<b>0618</b>	<b>0619</b>
<b>23</b> Educator expenses. . . . . <b>23</b>	<b>0620</b>	<b>0621</b>		<b>0622</b>	<b>0623</b>
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>24</b>	<b>0636</b>	<b>0637</b>	<b>0635</b>	<b>0638</b>	<b>0639</b>
<b>25</b> Health savings account deduction . . . . . <b>25</b>	<b>0660</b>	<b>0662</b>		<b>0664</b>	<b>0666</b>
<b>26</b> Moving expenses. . . . . <b>26</b>	<b>0680</b>			<b>0692</b>	<b>0694</b>
<b>27</b> One-half of self-employment tax . . . . . <b>27</b>	<b>0700</b>			<b>0772</b>	<b>0774</b>
<b>28</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>28</b>	<b>0910</b>			<b>0912</b>	<b>0914</b>
<b>29</b> Self-employed health insurance deduction . . . . . <b>29</b>	<b>0780</b>			<b>0792</b>	<b>0794</b>
<b>30</b> Penalty on early withdrawal of savings . . . . . <b>30</b>	<b>0940</b>			<b>0942</b>	<b>0944</b>
<b>31</b> a Alimony paid. b Enter recipient's: SSN <b>*0960</b> - Last name <b>+0970 +0975</b> . . . . . <b>31a</b>	<b>0950</b>		<b>0955</b>	<b>0956</b>	<b>0957</b>
<b>32</b> IRA deduction . . . . . <b>32</b>	<b>0624</b>	<b>0625</b>		<b>0626</b>	<b>0628</b>
<b>33</b> Student loan interest deduction . . . . . <b>33</b>	<b>0630</b>		<b>0633</b>	<b>0632</b>	<b>0634</b>
<b>34</b> Tuition and fees deduction . . . . . <b>34</b>	<b>0640</b>	<b>0642</b>		<b>0644</b>	<b>0646</b>
<b>35</b> Domestic production activities deduction . . . . . <b>35</b>	<b>0650</b>	<b>0651</b>		<b>0653</b>	<b>0654</b>
<b>36</b> Add line 23 through line 35 in each column, A through <b>*0980 +0990</b> . . . . . <b>36</b>	<b>0993</b>	<b>0995</b>	<b>1000</b>	<b>1002</b>	<b>1004</b>
<b>37</b> Total. Subtract line 36 from line 22b in each column, A through E. See instructions. <b>37</b>	<b>1010</b>	<b>1020</b>	<b>1030</b>	<b>1032</b>	<b>1034</b>

**Part III Adjustments to Federal Itemized Deductions**

<b>38</b> Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16). . . . . <b>38</b>	<b>1040</b>
<b>39</b> Enter total of federal Schedule A (Form 1040), line 5 (State Disability Insurance, and state and local income tax, or General Sales Tax) and line 8 (foreign taxes only). See instructions . . . . . <b>39</b>	<b>1050</b>
<b>40</b> Subtract line 39 from line 38 . . . . . <b>40</b>	<b>1060</b>
<b>41</b> Other adjustments including California lottery losses. See instructions. Specify <b>*1070</b> . . . . . <b>41</b>	<b>+1080</b>
<b>42</b> Combine line 40 and line 41. . . . . <b>42</b>	<b>1090</b>
<b>43</b> Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married/RDP filing separately . . . . . \$163,187 Head of household . . . . . \$244,785 Married/RDP filing jointly or qualifying widow(er) . . . . . \$326,379 No. Transfer the amount on line 42 to line 43. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 43 . . . . . <b>43</b>	<b>1110</b>
<b>44</b> Enter the larger of the amount on line 43 or your standard deduction listed below Single or married/RDP filing separately . . . . . \$3,692 Married/RDP filing jointly, head of household, or qualifying widow(er) . . . . . \$7,384 . . . . . <b>44</b>	<b>1120</b>

**Part IV California Taxable Income**

<b>45</b> California AGI. Enter your California AGI from line 37, column E. . . . . <b>45</b>	<b>1130</b>
<b>46</b> Enter your deductions from line 44 . . . . . <b>46</b>	<b>1140</b>
<b>47</b> Deduction percentage. Divide line 37, column E by line 37, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . . <b>47</b>	<b>1150</b>
<b>48</b> California Itemized/Standard Deductions. Multiply line 46 by the percentage on line 47 . . . . . <b>48</b>	<b>1160</b>
<b>49</b> California Taxable Income. Subtract line 48 from line 45. Transfer this amount to Long Form 540NR, line 22. If less than zero, enter -0- . . . . . <b>49</b>	<b>1170</b>

**2008****California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as

**D (540)**

Name(s) as shown on return

SSN or ITIN

	(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
<b>1a</b>	*0010	+0020	+0030	+0040	+0050
	0060	0070	0080	0090	0100
<b>1b</b>	0110	0120	0130	0140	0150
	0160	0170	0180	0190	0200
<b>2</b>	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) . . . . .			<b>2</b>	0210
<b>3</b>	Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c) . . . . .			<b>3</b>	0222
<b>4</b>	Total 2008 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 . . . . .			<b>4</b>	0230
<b>5</b>	2008 loss. Add column (d) amounts of line 1a, line 1b, and line 2. . . . .			<b>5</b>	( 0240 )
<b>6</b>	California capital loss carryover from 2007, if any. See instructions. . . . .			<b>6</b>	( 0250 )
<b>7</b>	Total 2008 loss. Add line 5 and line 6. . . . .			<b>7</b>	( 0260 )
<b>8</b>	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10. . . . .			<b>8</b>	0270
<b>9</b>	If line 8 is a loss, enter the smaller of: (a) the loss on line 8. (b) \$3,000 (\$1,500 if married or an RDP filing a separate return). See instructions . . . . .			<b>9</b>	( 0280 )
<b>10</b>	Enter the gain or (loss) from federal Form 1040, line 13 . . . . .			<b>10</b>	0290
<b>11</b>	Enter the California gain from line 8 or (loss) from line 9. . . . .			<b>11</b>	0300
<b>12a</b>	a If line 10 is <b>more</b> than line 11, enter the difference here and on Schedule CA (540) line 13, column B . . . . .			<b>12a</b>	0310
<b>12b</b>	b If line 10 is <b>less</b> than line 11, enter the difference here and on Schedule CA (540), line 13, column C. . . . .			<b>12b</b>	0320

**2008****Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same

**3885A****Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

0020 ☐ This form is being completed for a passive activity.0030 ☐ This form is being completed for a nonpassive activity.

0010

**Part II Election to Expense Certain Tangible Property (IRC Section 179).****2** Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions . . . . .**2**

0035

**Part III Depreciation**

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction	
<b>3</b>	*0040	+0050	+0060	+0080	+0090	+0100	
	0140	0150	0160	0180	0190	0200	
	0240	0250	0260	0280	0290	0300	
	0340	0350	0360	0380	0390	0400	
<b>4</b>	Add the amounts on line 3, column (f) . . . . .					<b>4</b>	0840
<b>5</b>	California depreciation for assets placed in service prior to 2008 . . . . .					<b>5</b>	0860
<b>6</b>	Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5. . . . .					<b>6</b>	0870
<b>7</b>	Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22. . . . .					<b>7</b>	0880
<b>8a</b>	a If line 6 is <b>more</b> than line 7, enter the difference here and see instructions . . . . .					<b>8a</b>	0940
<b>8b</b>	b If line 6 is <b>less</b> than line 7, enter the difference here and see instructions . . . . .					<b>8b</b>	0950

**Part IV Amortization**

	(a) Description of cost	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction	
<b>9</b>	*0960	+0970	+0980	+0990	+1000	+1010	
	1020	1030	1040	1050	1060	1070	
	1080	1090	1100	1110	1120	1130	
	1140	1150	1160	1170	1180	1190	
<b>10</b>	Total California amortization from this activity. Add the amounts on line 9, column (f) . . . . .					<b>10</b>	1200
<b>11</b>	California amortization of costs that began before 2008 . . . . .					<b>11</b>	1210
<b>12</b>	Total California amortization from this activity. Add the amounts on line 10 and line 11 . . . . .					<b>12</b>	1220
<b>13</b>	Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 . . . . .					<b>13</b>	1230
<b>14a</b>	a If line 12 is <b>more</b> than line 13, enter the difference here and see instructions . . . . .					<b>14a</b>	1240
<b>14b</b>	b If line 12 is <b>less</b> than line 13, enter the difference here and see instructions . . . . .					<b>14b</b>	1250



**2008 California Capital Gain or Loss Adjustment****D (540NR)**

Name(s) as shown on return

SSN or ITIN

	(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
<b>1a</b>	*0010	+0020	+0030	+0040	+0050
	0060	0070	0080	0090	0100
<b>1b</b>	0110	0120	0130	0140	0150
	0160	0170	0180	0190	0200
<b>2</b>	Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) .....			2	0210
<b>3</b>	Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2c) .....			3	0222
<b>4</b>	Total 2008 gain from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 .....			4	0230
<b>5</b>	2008 loss. Add column (d) amounts of line 1a, line 1b, and line 2. ....			5	( 0240 )
<b>6</b>	California capital loss carryover from 2007, if any. See instructions. ....			6	( 0250 )
<b>7</b>	Total 2008 loss. Add line 5 and line 6. ....			7	( 0260 )
<b>8</b>	Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10. ....			8	0270
<b>9</b>	If line 8 is a loss, enter the smaller of: (a) the loss on line 8. (b) \$3,000 (\$1,500 if married or an RDP filing a separate return). See instructions ..			9	( 0280 )
<b>10</b>	Enter the gain or (loss) from federal Form 1040, line 13 .....			10	0290
<b>11</b>	Enter the California gain from line 8 or (loss) from line 9. ....			11	0300
<b>12 a</b>	If line 10 is <b>more</b> than line 11, enter the difference here and on Schedule CA (540NR) line 13, column B. ....			12a	0310
<b>12 b</b>	If line 10 is <b>less</b> than line 11, enter the difference here and on Schedule CA (540NR), line 13, column C .....			12b	0320

**2008****Depreciation and Amortization Adjustments****Do not complete this form if your California depreciation amounts are the same****3885A****Part I Identify the activity as passive or nonpassive.** (See instructions.)

Business or activity to which form FTB 3885A relates

- 1 ☐ This form is being completed for a passive activity.  
☐ This form is being completed for a nonpassive activity.

**Part II Election to Expense Certain Tangible Property (IRC Section 179).**2 Enter the amount from line 12 of the Tangible Property Expense Worksheet in the instructions .....

**Part III Depreciation**

	(a) Description of property placed in service	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) California depreciation deduction
<b>3</b>						

4 Add the amounts on line 3, column (f) .....

5 California depreciation for assets placed in service prior to 2008 .....

6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5. ....

7 Total federal depreciation from this activity. Enter depreciation from federal Form 4562, line 22. ....

8 a If line 6 is **more** than line 7, enter the difference here and see instructions .....

8 b If line 6 is **less** than line 7, enter the difference here and see instructions .....

**Part IV Amortization**

	(a) Description of costs	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) California amortization deduction
<b>9</b>						

10 Total California amortization from this activity. Add the amounts on line 9, column (f) .....

11 California amortization of costs that began before 2008 .....

12 Total California amortization from this activity. Add the amounts on line 10 and line 11 .....

13 Total federal amortization from this activity. Enter amortization from federal Form 4562, line 44 .....

14 a If line 12 is **more** than line 13, enter the difference here and see instructions .....

14 b If line 12 is **less** than line 13, enter the difference here and see instructions .....

For Privacy Notice, get form FTB 1131.

7771083

Schedule D (540NR)/FTB 3885A 2008

FTB Pub. 1345A

2008 e-file Handbook Supplement

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**2008****Sales of Business Property**

(Also, involuntary conversions and recapture amounts under IRC Sections 179 and 280F and R&amp;TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8.)

**D-1****Complete and attach this schedule to your tax return only if your California gains or losses are different from your federal gains or losses.**

Name(s) as shown on return

SSN, ITIN, SOS file no., California Corp. no., or FEIN

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft – Property Held More Than 1 Year**

Use federal Form 4684, Casualties and Thefts, to report involuntary conversions from casualty and theft.

1 Enter the gross proceeds from sales or exchanges reported to you for 2008 on federal Form(s) 1099-S, Proceeds From Real Estate Transactions (or a substitute statement), that you will be including on line 2 or line 10, (column (d)), or on line 23 . . . . .						<b>1</b>	<b>0010</b>	
<b>2</b>	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (Loss) Subtract (f) from the sum of (d) and (e)	
	<b>*0020</b>	<b>+0030</b>	<b>+0040</b>	<b>+0050</b>	<b>+0060</b>	<b>*+0070</b>	<b>+0080</b>	
	<b>0100</b>	<b>0110</b>	<b>0120</b>	<b>0130</b>	<b>0140</b>	<b>0150</b>	<b>0160</b>	
<b>3</b>	Gain, if any, from federal Form 4684, Section B, Part II, line 39 . . . . .						<b>3</b>	<b>0260</b>
<b>4</b>	IRC Section 1231 gain from installment sales from form FTB 3805E, line 26 or line 37 . . . . .						<b>4</b>	<b>0270</b>
<b>5</b>	IRC Section 1231 gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts) . . . . .						<b>5</b>	<b>0275</b>
<b>6</b>	Gain, if any, from Part III, line 35, from other than casualty and theft . . . . .						<b>6</b>	<b>0280</b>
<b>7</b>	Combine line 2 through line 6. Enter gain or (loss) here and on the appropriate line as follows: . . . . .						<b>7</b>	<b>0290</b>
<b>IRC Section 179 Assets:</b> For reporting the sale or disposition of assets for which an IRC Section 179 expense deduction was claimed in a prior year, see instructions. <b>Partnerships or Limited Liability Companies (classified as partnerships):</b> Enter the gain or (loss) on Schedule K (565 or 568), line 10. Skip lines 8, 9, 11, and 12 below. <b>S corporations:</b> If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain, continue to line 8. <b>All others:</b> If line 7 is zero or a loss, enter the amount on line 11 below and skip line 8 and line 9. If line 7 is a gain and you did not have any prior year IRC Section 1231 losses, or they were recaptured in an earlier year, enter the gain as follows: <b>Form 540 and Long Form 540NR filers,</b> enter the gain on Schedule D, (540 or 540NR) line 1, and skip lines 8, 9, and 12 below; <b>Form 100 and Form 100W filers,</b> enter the gain on Schedule D, Side 5, Part II, line 6, and skip lines 8, 9, and 12 below.								
<b>8</b>	Nonrecaptured net IRC Section 1231 losses from prior years. Enter as a positive number. See instructions . . . . .						<b>8</b>	<b>0320</b>
<b>9</b>	Subtract line 8 from line 7. If zero or less, enter -0- . . . . .						<b>9</b>	<b>0330</b>
<b>S corporations:</b> If line 9 is more than zero, enter this amount on Schedule D (100S), Side 2, Section B, Part II, line 5 and enter the amount, if any, from line 8 on line 12 below. If line 9 is zero, enter the amount from line 7 on line 12 below. <b>All others:</b> If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the amount from line 9 as follows: <b>Form 540 and Long Form 540NR filers,</b> enter as a capital gain on Schedule D, (540 or 540NR) line 1; <b>Form 100 and Form 100W filers,</b> enter the gain on Schedule D, Side 5, Part II, line 6. If line 9 is zero, enter the amount from line 7 on line 12 below. See instructions.								

**Part II Section A – Ordinary Gains and Losses**

10 Ordinary gains and losses not included on line 11 through line 17 (include property held 1 year or less): . . . . .								
	<b>*0340</b>	<b>+0350</b>	<b>+0360</b>	<b>+0370</b>	<b>+0380</b>	<b>*+0390</b>		
	<b>0420</b>	<b>0430</b>	<b>0440</b>	<b>0450</b>	<b>0460</b>	<b>0470</b>		
<b>11</b>	Loss, if any, from line 7 . . . . .						<b>11</b>	<b>( 0580 )</b>
<b>12</b>	Gain, if any, from line 7, or amount from line 8, if applicable. See instructions . . . . .						<b>12</b>	<b>0590</b>
<b>13</b>	Gain, if any, from Part III, line 34 . . . . .						<b>13</b>	<b>0600</b>
<b>14</b>	Net gain or (loss) from federal Form 4684, Section B, Part II, line 31 and line 38a (completed using California amounts) . . . . .						<b>14</b>	<b>0610</b>
<b>15</b>	Ordinary gain from installment sales from form FTB 3805E, line 25 or line 36. See instructions. . . . .						<b>15</b>	<b>0630</b>
<b>16</b>	Ordinary gain or (loss) from like-kind exchanges from federal Form 8824 (completed using California amounts) . . . . .						<b>16</b>	<b>0635</b>
<b>17</b>	Combine line 10 through line 16 . . . . .						<b>17</b>	<b>0670</b>
<b>18</b>	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip line a and line b below. For individual returns, complete line a and line b below: see instructions.							
<b>a</b>	If the loss on line 11 includes a loss from federal Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here. See instructions . . . . .						<b>18a</b>	<b>0680</b>
<b>b</b>	Redetermine the gain or (loss) on line 17, excluding the loss, if any, on line 18a. Enter here and on line 20 . . . . .						<b>18b</b>	<b>0690</b>



**Part II Section B – Adjusting California Ordinary Gain or Loss** For individual returns (Form 540 and Long Form 540NR ) only.

<b>19</b> Enter ordinary federal gains and losses from federal Form 1040, line 14. ....	<b>19</b>	<b>0736</b>
<b>20</b> Enter ordinary California gains and losses from Side 1, line 18b .....	<b>20</b>	<b>0737</b>
<b>21</b> Ordinary gain or loss adjustment: Compare line 19 and line 20. See instructions.		
<b>a</b> If line 19 is more than line 20, enter the difference here and on Schedule CA (540 or 540NR), line 14, column B. ....	<b>21a</b>	<b>0738</b>
<b>b</b> If line 20 is more than line 19, enter the difference here and on Schedule CA (540 or 540NR), line 14, column C. ....	<b>21b</b>	<b>0739</b>

**Part III Gain from Disposition of Property Under IRC Sections 1245, 1250, 1252, 1254, and 1255**

22 Description of IRC Sections, 1245, 1250, 1252, 1254, and 1255 property:				Date acquired (mo., day, yr.)	Date sold (mo., day, yr.)		
A				*0740	+0750	+0760	
B				0820	0830	0840	
C				0900	0910	0920	
D				0980	0990	1000	
Relate lines 22A through 22D to these columns ▶ ▶ ▶				Property A	Property B	Property C	Property D
23	Gross sales price . . . . .	23		+0770	0850	0930	1010
24	Cost or other basis plus expense of sale . . . . .	24		+0780	0860	0940	1020
25	Depreciation (or depletion) allowed or allowable . . . . .	25		*+0790	0870	0950	1030
26	Adjusted basis. Subtract line 25 from line 24. . . . .	26		+0800	0880	0960	1040
27	Total gain. Subtract line 26 from line 23. . . . .	27		+0810	0890	0970	1050
28 If IRC Section 1245 property:							
a	Depreciation allowed or allowable. . . . .	28a		*1060	1080	1100	1120
b	Enter the <b>smaller</b> of line 27 or line 28a . . . . .	28b		+1070	1090	1110	1130
29 If IRC Section 1250 property: If straight-line depreciation was used, enter -0- on line 29g, except for a corporation subject to IRC Sec. 291:							
a	Additional depreciation after 12/31/76. See instructions . . . . .	29a		*1140	1210	1280	1350
b	Applicable percentage multiplied by the <b>smaller</b> of line 27 or line 29a. See instructions . . . . .	29b		+1150	1220	1290	1360
c	Subtract line 29a from line 27. If line 27 is not more than line 29a, skip line 29d and line 29e. . . . .	29c		+1160	1230	1300	1370
d	Additional depreciation after 12/31/70 and before 1/1/77. See instructions . . . . .	29d		+1170	1240	1310	1380
e	Enter the <b>smaller</b> of line 29c or line 29d . . . . .	29e		*+1180	1250	1320	1390
f	IRC Section 291 amount (for corporations only). See instructions . . . . .	29f		+1190	1260	1330	1400
g	Add line 29b, line 29e, and line 29f. . . . .	29g		+1200	1270	1340	1410
30 If IRC Section 1252 property: Skip this section if you did not dispose of farm land or if this form is being completed for a partnership.							
a	Soil, water, and land clearing expenses . . . . .	30a		*1420	1450	1480	1510
b	Applicable percentage multiplied by line 30a. See instructions . . . . .	30b		+1430	1460	1490	1520
c	Enter the <b>smaller</b> of line 27 or line 30b . . . . .	30c		+1440	1470	1500	1530
31 If IRC Section 1254 property:							
a	Intangible drilling and development costs deducted after 12/31/76 . . . . .	31a		*1540	1560	1580	1600
b	Enter the <b>smaller</b> of line 27 or line 31a . . . . .	31b		+1550	1570	1590	1610
32 If IRC Section 1255 property:							
a	Applicable percentage of payments excluded from income under IRC Section 126 . . . . .	32a		*1620	1640	1660	1680
b	Enter the <b>smaller</b> of line 27 or line 32a . . . . .	32b		+1630	1650	1670	1690

**Summary of Part III Gains.** Complete property column A through column D for line 23 through line 32b before going to line 33.

<b>33</b> Total gains for all properties. Add column A through column D of line 27 .....	<b>33</b>	<b>1700</b>
<b>34</b> Add column A through column D of lines 28b, 29g, 30c, 31b, and 32b. Enter here and in Part II, line 13. ....	<b>34</b>	<b>1710</b>
<b>35</b> Subtract line 34 from line 33. Enter the portion from other than casualty and theft here and on Part I, line 6. Enter the portion from casualty and theft on federal Form 4684, Section B, line 33. ....	<b>35</b>	<b>1720</b>

**Part IV Recapture Amounts Under IRC Sections 179 and 280F When Business Use Drops to 50% or Less, or Under R&TC Sections 17267.2, 17267.6, 17268, 24356.5, 24356.6, 24356.7, and 24356.8 for Property Which Ceases to be Qualified Property**

	(a) Expense deductions	(b) Recovery deductions
<b>36</b> Expense deductions or recovery deductions. See instructions. ....	<b>36</b>	<b>*1760</b>
<b>37</b> Depreciation or recovery deductions. See instructions .....	<b>37</b>	<b>1780</b>
<b>38</b> Recapture amount. Subtract line 37 from line 36. See instructions. ....	<b>38</b>	<b>1810</b>

**2008 Tax on Lump-Sum Distributions****G-1****Attach to Form 540, Long Form 540NR, or Form 541. Use this Form only for lump-sum distributions from qualified plans.**

Name(s) as shown on return

SSN, ITIN, or FEIN

**0010****0020****Part I Complete this part to see if you can use Schedule G-1.**

Yes No

- 1 Was this a distribution of a plan participant's entire balance from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," do not use this form. . . . . **0024** ☐ **0026**
- 2 Did you roll over any part of the distribution? If "Yes," do not use this form. . . . . **0030** ☐ **0040**
- 3 Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936? . . . . **0042** ☐ **0044**
- 4 Were you (a) a plan participant who received this distribution (b) born before January 2, 1936, and (c) a participant in the plan for at least 5 years before the year of distribution? . . . . . **0084** ☐ **0086**
- If you answered "No" to both questions 3 and 4, do not use this form.
- 5 Did you use Schedule G-1 in a prior year for any distribution received after 1986 for the same plan participant, including yourself, for whom the 2008 distribution was made? If "Yes," do not use this form. . . . . **0190** ☐ **0200**

**Part II Complete this part to choose the 5.5% capital gain election. See instructions.**

- 6 Capital gain part from federal Form 1099-R, box 3. If you are taking the death benefit exclusion, see instructions. . . . . **6** **0220** | 00
- 7 Multiply line 6 by 5.5% (.055) and enter here. If you elect to use Part III, go to line 8. Otherwise, enter the amount from line 7 on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. . . . . **7** **0230** | 00

**Part III Complete this part to choose the 10-year averaging method. See instructions.**

- 8 Ordinary income from federal Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from federal Form 1099-R, box 2a. See instructions. . . . . **0240** **8** **0250** | 00
- 9 Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996. See instructions. . . . . **9** **0260** | 00
- 10 Total taxable amount. Subtract line 9 from line 8. . . . . **10** **0270** | 00
- 11 Current actuarial value of annuity, if applicable, from federal Form 1099-R, box 8. . . . . **11** **0280** | 00
- 12 Adjusted total taxable amount. Add line 10 and line 11. If this amount is \$70,000 or more, skip line 13 through line 16, and enter this amount on line 17. . . . . **12** **0290** | 00
- 13 Multiply line 12 by 50% (.50), but do not enter more than \$10,000. . . . . **13** **0300** | 00
- 14 Subtract \$20,000 from line 12 and enter the difference. If the result is zero or less, enter -0-. . . . . **14** **0310** | 00
- 15 Multiply line 14 by 20% (.20). . . . . **15** **0320** | 00
- 16 Minimum distribution allowance. Subtract line 15 from line 13. . . . . **16** **0330** | 00
- 17 Subtract line 16 from line 12. . . . . **17** **0340** | 00
- 18 Multiply line 17 by 10% (.10). . . . . **18** **0510** | 00
- 19 Tax on amount on line 18. Use the Tax Rate Schedule on page 2 of the instructions. . . . . **19** **0520** | 00
- 20 Multiply line 19 by ten (10). If line 11 is blank, skip line 21 through line 26 and enter this amount on line 27. Otherwise, continue to line 21. . . . . **20** **0530** | 00
- 21 Divide line 11 by line 12 (rounded to at least three places). See instructions. . . . . **21** **0540** | 00
- 22 Multiply line 16 by the decimal amount on line 21. . . . . **22** **0550** | 00
- 23 Subtract line 22 from line 11. . . . . **23** **0560** | 00
- 24 Multiply line 23 by 10% (.10). . . . . **24** **0570** | 00
- 25 Tax on amount on line 24. Use the Tax Rate Schedule on page 2 of the instructions. . . . . **25** **0580** | 00
- 26 Multiply line 25 by ten (10). . . . . **26** **0590** | 00
- 27 Subtract line 26 from line 20. . . . . **27** **0600** | 00
- 28 Tax on lump-sum distribution. Add Part II, line 7 and Part III, line 27. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. . . . . **28** **0610** | 00

## 2008 Head of Household Schedule (FTB 4803e)

1. Use the chart below to identify the relationship of the person you believe qualified you for the head of household filing status. Enter the code number of that relationship in the code box to the right.

Relationship	Code
Son, daughter, stepson, or stepdaughter	1
Grandchild, brother, sister, half brother, half sister, stepbrother, stepsister, nephew, or niece	2
Eligible foster child	3
Father or mother	4
Grandfather, grandmother, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, sister-in-law, uncle, or aunt	5
Other (please explain)  (You cannot claim yourself, your spouse/registered domestic partner (RDP), or your tax preparer.)	6

<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto;"></div> <div style="text-align: center;">Code</div>
-------------------------------------------------------------------------------------------------------------------------------------

2. Provide the social security number, name, and age of the qualifying person you indicated in Question 1.

Social security number: \_\_\_\_\_ Name: \_\_\_\_\_

Age in years as of 12/31/2008: \_\_\_\_\_ If less than one year old, age in months: \_\_\_\_\_

3. Was your qualifying person's gross income less than \$3,500 in 2008? ☐ Yes ☐ No
4. Did you provide more than half the support for your qualifying person in 2008? ☐ Yes ☐ No
5. Was your qualifying person a full-time student at a recognized educational institution for at least five months during 2008? ☐ Yes ☐ No
6. Did your qualifying person live with you the entire year in 2008?

☐ Yes. Go to Question 8.

☐ No. List the beginning and ending dates of each period your qualifying person lived with you during 2008, or provide the total number of days your qualifying person lived with you during 2008, and then answer question 7.

From \_\_\_\_\_ To \_\_\_\_\_

OR

From \_\_\_\_\_ To \_\_\_\_\_

<div style="border: 1px solid black; width: 60px; height: 30px; margin: 0 auto;"></div> <div style="text-align: center;">Total number of days (More than 12 hours each day)</div>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

7. If your qualifying person did not live with you for the entire year during 2008, select the code below that best explains the main reason your qualifying person was absent from your home. Enter the code letter in the code box to the right.

Main Reason	Code
Lived away at school	A
Military service	B
Hospital or convalescence	C
Birth or death	D
College	E
Lived with other parent	F
Moved in or out	G
Other (please explain)	H

Code

8. If your qualifying person was a foster child, was the child placed with you by an authorized placement agency or by a judgment, decree, or other order of a court? ☐ Yes ☐ No

If Yes, what is the name of the placement agency or court that ordered the placement?

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9. Was your qualifying person married or an RDP as of December 31, 2008?

☐ Yes ☐ No

If Yes, did this person file a joint federal or state tax return for 2008 with his or her spouse or RDP?

☐ Yes ☐ No

10. Was your qualifying person a citizen of the U.S. or a resident of the U.S., Canada, or Mexico?

☐ Yes ☐ No

- 11a. Were you married or an RDP as of 12/31/2008? ☐ Yes ☐ No

You were married or an RDP unless one of the following applied:

- You never married and never entered into a registered domestic partnership.
- You received a final decree of divorce, legal separation, or dissolution of registered domestic partnership by 12/31/2008, or you filed a Notice of Termination of Domestic Partnership with the Secretary of State that was effective by 12/31/2008.
- Your marriage or registered domestic partnership was annulled.
- Your spouse/RDP died before 01/01/2008.

If none of the above circumstances applied to you as of the last day of the year, select Yes.

A petition for divorce, legal separation, or dissolution of registered domestic partnership is not the same as a final decree. You remain married or an RDP until a final decree is issued or, if you filed a Notice of Termination, until the six-month waiting period for the notice to become final has passed.

- 11b. If you were married or an RDP during all or part of 2008 and you lived with your spouse/RDP at any time during 2008, list the beginning and ending dates for each period when you lived together:

(MM/DD/YY) From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_

Please provide a telephone number and the best time we can reach you between 6:30 a.m. and 7 p.m. Monday through Friday, if we need more information.

Telephone number: (\_\_\_\_\_) \_\_\_\_-\_\_\_\_-\_\_\_\_ Best time to call: \_\_\_\_\_  
 (Area Code) (Number) (Extension)

**2008****Alternative Minimum Tax and  
Credit Limitations — Residents****P (540)**

Attach this schedule to Form 540.

Name(s) as shown on Form 540

Your SSN or ITIN

**Part I Alternative Minimum Taxable Income (AMTI)** Important: See instructions for information regarding California/federal differences.

<b>1</b>	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6 . . . . .	<b>1</b>	<b>0010</b>	00
<b>2</b>	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% (.025) of Form 1040, line 37 . . . .	<b>2</b>	<b>0020</b>	00
<b>3</b>	Personal property taxes and real property taxes. See instructions . . . . .	<b>3</b>	<b>0030</b>	00
<b>4</b>	Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home. See instructions . . . . .	<b>4</b>	<b>0040</b>	00
<b>5</b>	Miscellaneous itemized deductions. See instructions . . . . .	<b>5</b>	<b>0050</b>	00
<b>6</b>	Refund of personal property taxes and real property taxes. See instructions. . . . . Do not include your state income tax refund on this line.	<b>6</b>	<b>( 0060</b>	00)
<b>7</b>	Investment interest expense adjustment. See instructions. . . . .	<b>7</b>	<b>0070</b>	00
<b>8</b>	Post-1986 depreciation. See instructions. . . . .	<b>8</b>	<b>0080</b>	00
<b>9</b>	Adjusted gain or loss. See instructions . . . . .	<b>9</b>	<b>0090</b>	00
<b>10</b>	Incentive stock options and California qualified stock options (CQSOs). See instructions . . . . .	<b>10</b>	<b>0100</b>	00
<b>11</b>	Passive activities adjustment. See instructions . . . . .	<b>11</b>	<b>0110</b>	00
<b>12</b>	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a . . . . .	<b>12</b>	<b>0120</b>	00
<b>13</b>	Other adjustment and preferences. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.			
	<b>a</b> Appreciated contribution carryover . . . . . <b>0130</b> 00	<b>h</b> Loss limitations . . . . . <b>0200</b> 00		
	<b>b</b> Circulation expenditures . . . . . <b>0140</b> 00	<b>i</b> Mining costs . . . . . <b>0210</b> 00		
	<b>c</b> Depletion . . . . . <b>0150</b> 00	<b>j</b> Patron's adjustment. . . . . <b>0215</b> 00		
	<b>d</b> Depreciation (pre-1987) . . . . . <b>0160</b> 00	<b>k</b> Pollution control facilities . . . . . <b>0220</b> 00		
	<b>e</b> Installment sales . . . . . <b>0170</b> 00	<b>l</b> Qualified small business stock. . . . . <b>0225</b> 00		
	<b>f</b> Intangible drilling costs . . . . . <b>0180</b> 00	<b>m</b> Research and experimental . . . . . <b>0230</b> 00		
	<b>g</b> Long-term contracts . . . . . <b>0190</b> 00	<b>n</b> Tax shelter farm activities . . . . . <b>0240</b> 00		
		<b>o</b> Related adjustments . . . . . <b>0250</b> 00	<b>13</b>	<b>0260</b> 00
<b>14</b>	Total Adjustments and Preferences. Combine line 1 through line 13 . . . . .	<b>14</b>	<b>0270</b>	00
<b>15</b>	Enter taxable income from Form 540, line 19. See instructions. . . . .	<b>15</b>	<b>0280</b>	00
<b>16</b>	Net operating loss (NOL) deductions from Schedule CA (540), line 21d and line 21e, column B. Enter as a positive amount. .	<b>16</b>	<b>0290</b>	00
<b>17</b>	AMTI exclusion. See instructions. . . . .	<b>17</b>	<b>( 0295</b>	00)
<b>18</b>	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions.	<b>18</b>	<b>( 0300</b>	00)
	Single or married/RDP filing separately . . . . . \$163,187			
	Married/RDP filing jointly or qualifying widow(er) . . . . . \$326,379			
	Head of household . . . . . \$244,785			
<b>19</b>	Combine line 14 through line 18 . . . . .	<b>19</b>	<b>0310</b>	00
<b>20</b>	Alternative minimum tax NOL deduction. See instructions . . . . .	<b>20</b>	<b>0320</b>	00
<b>21</b>	<b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than \$310,060, see instructions). . . . .	<b>21</b>	<b>0330</b>	00

**Part II Alternative Minimum Tax (AMT)****22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)

If your filing status is:

And line 21 is not over:

Enter on line 22:

Single or head of household

\$225,050

\$60,014

Married/RDP filing jointly or qualifying widow(er)

300,065

80,017

Married/RDP filing separately

150,031

40,007

} **0340** **22** **0350** 00

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

<b>23</b>	Subtract line 22 from line 21. If zero or less, enter -0-. . . . .	<b>23</b>	<b>0360</b>	00
<b>24</b>	Tentative Minimum Tax. Multiply line 23 by 7.0% (.07) . . . . .	<b>24</b>	<b>0370</b>	00
<b>25</b>	Regular tax before credits from Form 540, line 20. . . . .	<b>25</b>	<b>0380</b>	00
<b>26</b>	<b>Alternative Minimum Tax.</b> Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 31. If more than zero, enter here and on Form 540, line 31. If you make estimated tax payments for taxable year 2009, enter amount from line 26 on the 2009 Form 540-ES, Estimated Tax Worksheet, line 16. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part III, Section C, line 22 or 23.) . . . . .	<b>26</b>	<b>0382</b>	00

**Part III Credits that Reduce Tax** **Note:** Be sure to attach your credit forms to Form 540.

1	Enter the amount from Form 540, line 24 .....	1	<b>0430</b>	00
2	Enter the tentative minimum tax from Side 1, Part II, line 24 .....	2	<b>0440</b>	00

	(a) Credit amount	(b) * Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
<b>Section A – Credits that reduce excess tax.</b>				
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits .....			<b>0450</b>	
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4 Code: 162 Prison inmate labor credit (FTB 3507) .....	<b>0590</b>	<b>0600</b>	<b>0610</b>	
5 Code: 169 Enterprise zone employee credit (FTB 3553) .....	<b>0690</b>	<b>0700</b>	<b>0702</b>	
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>				
6 Code: <b>*0720</b> Credit Name: <b>+0730</b> .....	<b>+0740</b>	<b>+0750</b>	<b>+0760</b>	<b>+0770</b>
7 Code: <b>0780</b> Credit Name: <b>0790</b> .....	<b>0800</b>	<b>0810</b>	<b>0820</b>	<b>0830</b>
8 Code: <b>0840</b> Credit Name: <b>0850</b> .....	<b>0860</b>	<b>0870</b>	<b>0880</b>	<b>0890</b>
9 Code: <b>0900</b> Credit Name: <b>0910</b> .....	<b>0920</b>	<b>0930</b>	<b>0940</b>	<b>0950</b>
10 Code: 188 Credit for prior year alternative minimum tax .....	<b>0960</b>	<b>0970</b>	<b>0980</b>	<b>0990</b>
<b>Section B – Credits that may reduce tax below tentative minimum tax.</b>				
11 If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c) .....			<b>1600</b>	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
12 Code: 170 Credit for joint custody head of household .....	<b>1605</b>	<b>1610</b>	<b>1615</b>	
13 Code: 173 Credit for dependent parent. ....	<b>1621</b>	<b>1625</b>	<b>1631</b>	
14 Code: 163 Credit for senior head of household .....	<b>1635</b>	<b>1641</b>	<b>1645</b>	
15 Nonrefundable renter's credit .....	<b>1661</b>	<b>1662</b>	<b>1663</b>	
<b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>				
16 Code: <b>*1670</b> Credit Name: <b>+1680</b> .....	<b>+1690</b>	<b>+1700</b>	<b>+1710</b>	<b>+1720</b>
17 Code: <b>1730</b> Credit Name: <b>1740</b> .....	<b>1750</b>	<b>1760</b>	<b>1770</b>	<b>1780</b>
18 Code: <b>1790</b> Credit Name: <b>1800</b> .....	<b>1810</b>	<b>1820</b>	<b>1830</b>	<b>1840</b>
19 Code: <b>1850</b> Credit Name: <b>1860</b> .....	<b>1870</b>	<b>1890</b>	<b>1900</b>	<b>1910</b>
<b>B3 Other state tax credit.</b>				
20 Code: 187 Other state tax credit. ....	<b>2030</b>	<b>2040</b>	<b>2050</b>	
<b>Section C – Credits that may reduce alternative minimum tax.</b>				
21 Enter your alternative minimum tax from Side 1, Part II, line 26 .....			<b>2060</b>	
22 Code: 180 Solar energy credit carryover from Section B2, column (d) .....	<b>2070</b>	<b>2080</b>	<b>2090</b>	<b>2100</b>
23 Code: 181 Commercial solar energy credit carryover from Section B2, column (d) .....	<b>2110</b>	<b>2120</b>	<b>2130</b>	<b>2140</b>
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540, line 31 .....			<b>2150</b>	

\* If the taxpayer is subject to the business tax credit limitation, the total of the business credits in Part III, Column (b) cannot exceed 50% of the amount reported on Part III, Line 1.



# Alternative Minimum Tax and Credit Limitations — Nonresidents or Part-Year Residents

2008

P (540NR)

Attach this schedule to Long Form 540NR.

Name(s) as shown on Long Form 540NR

Your SSN or ITIN

**Part I Alternative Minimum Taxable Income (AMTI)** Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Long Form 540NR, line 18, and go to line 6 . . . . .	1	0010	00
2	Medical and dental expense. Enter the smaller of Schedule A (Form 1040), line 4, or 2½% (.025) of Form 1040, line 37 . . . . .	2	0020	00
3	Personal property taxes and real property taxes. See instructions . . . . .	3	0030	00
4	Certain interest on a home mortgage <b>not</b> used to buy, build, or improve your home. See instructions . . . . .	4	0040	00
5	Miscellaneous itemized deductions. See instructions . . . . .	5	0050	00
6	Refund of personal property taxes and real property taxes. See instructions. . . . . Do not include your state income tax refund on this line.	6	0060	00
7	Investment interest expense adjustment. See instructions. . . . .	7	0070	00
8	Post-1986 depreciation. See instructions. . . . .	8	0080	00
9	Adjusted gain or loss. See instructions . . . . .	9	0090	00
10	Incentive stock options and California qualified stock options (CQSOs). See instructions . . . . .	10	0100	00
11	Passive activities adjustment. See instructions . . . . .	11	0110	00
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 12a . . . . .	12	0120	00
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.			
	a Appreciated contribution carryover . . . . .	a	0130	00
	b Circulation expenditures . . . . .	b	0140	00
	c Depletion . . . . .	c	0150	00
	d Depreciation (pre-1987) . . . . .	d	0160	00
	e Installment sales . . . . .	e	0170	00
	f Intangible drilling costs . . . . .	f	0180	00
	g Long-term contracts. . . . .	g	0190	00
	h Loss limitations . . . . .	h	0200	00
	i Mining costs. . . . .	i	0210	00
	j Patron's adjustment . . . . .	j	0215	00
	k Pollution control facilities. . . . .	k	0220	00
	l Qualified small business stock . . . . .	l	0225	00
	m Research and experimental costs . . . . .	m	0230	00
	n Tax shelter farm activities. . . . .	n	0240	00
	o Related adjustments . . . . .	o	0250	00
	Add amounts on line a through line o . . . . .	13	0260	00
14	Total Adjustments and Preferences. Combine line 1 through line 13 . . . . .	14	0270	00
15	Enter taxable income from Long Form 540NR, line 19. See instructions . . . . .	15	0280	00
16	Net operating loss (NOL) deduction from Schedule CA (540NR), line 21d and line 21e, column B. Enter as a positive amount . . . . .	16	0290	00
17	AMTI exclusion. See instructions. . . . .	17	0295	00
18	If your federal adjusted gross income (AGI) is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions . . . . .	18	0300	00
	Single or married/RDP filing separately . . . . . \$163,187			
	Married/RDP filing jointly or qualifying widow(er) . . . . . \$326,379			
	Head of household . . . . . \$244,785			
19	Combine line 14 through line 18 . . . . .	19	0310	00
20	Alternative minimum tax NOL deduction. See instructions . . . . .	20	0320	00
21	<b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19 (if married/RDP filing separately and line 21 is more than \$310,060, see instructions). . . . .	21	0330	00



**Part II Alternative Minimum Tax (AMT)****22 Exemption Amount.** (If this schedule is for a child under age 14, see instructions.)**If your filing status is:****And line 21 is not over:****Enter on line 22:**

Single or head of household

\$225,050

\$60,014

Married/RDP filing jointly or qualifying widow(er)

300,065

80,017

Married/RDP filing separately

150,031

40,007

} **0340** 22 **0350** 00

If Part I, line 21 is more than the amount shown above for your filing status, see instructions.

<b>23</b>	Subtract line 22 from Part I, line 21. If zero or less, enter -0-	<b>23</b>	<b>0360</b>	00
<b>24</b>	Total Tentative Minimum Tax (TMT). Multiply line 23 by 7.0% (.07)	<b>24</b>	<b>0370</b>	00
<b>25</b>	California adjusted gross income (AGI) from Schedule CA (540NR), line 45	<b>25</b>	<b>0383</b>	00
<b>26</b>	NOL adjustment, if any, included on Schedule CA (540NR), line 21, column E. Enter as a positive number	<b>26</b>	<b>0384</b>	00
<b>27</b>	Alternative Minimum Tax Income (AMTI) exclusion. See instructions	<b>27</b>	<b>0385</b>	00
<b>28</b>	Combine line 25 through line 27	<b>28</b>	<b>0386</b>	00
<b>29</b>	<b>Adjustments and Preferences.</b> See instructions before completing.			

<b>a</b>	Investment interest expense	<b>0387</b>	00	<b>k</b>	Intangible drilling costs	<b>0397</b>	00
<b>b</b>	Post-1986 depreciation	<b>0388</b>	00	<b>l</b>	Long-term contracts	<b>0398</b>	00
<b>c</b>	Adjusted gain or loss	<b>0389</b>	00	<b>m</b>	Loss limitations	<b>0399</b>	00
<b>d</b>	Incentive stock options and QSOs	<b>0390</b>	00	<b>n</b>	Mining costs	<b>0400</b>	00
<b>e</b>	Passive activities	<b>0391</b>	00	<b>o</b>	Patron's adjustment	<b>0401</b>	00
<b>f</b>	Beneficiaries of estates & trusts	<b>0392</b>	00	<b>p</b>	Pollution control facilities	<b>0402</b>	00
<b>g</b>	Circulation expenditures	<b>0393</b>	00	<b>q</b>	Qualified small business stock	<b>0403</b>	00
<b>h</b>	Depletion	<b>0394</b>	00	<b>r</b>	Research and experimental costs	<b>0404</b>	00
<b>i</b>	Depreciation (pre-1987)	<b>0395</b>	00	<b>s</b>	Tax shelter farm activities	<b>0405</b>	00
<b>j</b>	Installment sales	<b>0396</b>	00	<b>t</b>	Related adjustments	<b>0406</b>	00

Add line a through line t and enter total here **29** **0407** 00

<b>30</b>	Combine line 28 and line 29	<b>30</b>	<b>0408</b>	00
<b>31</b>	California Alternative Minimum Tax (AMT) net operating loss (NOL) deduction. See instructions	<b>31</b>	<b>0409</b>	00
<b>32</b>	<b>California AMT AGI.</b> Subtract line 31 from line 30. If you did not itemize deductions, enter the result here and on line 40 and skip line 33 through line 39. If you itemized deductions, enter the result here and continue to line 33.	<b>32</b>	<b>0410</b>	00
<b>33</b>	Itemized deductions (before federal AGI limitation and proration). Enter the amount from Schedule CA (540NR), line 42	<b>33</b>	<b>0411</b>	00
<b>34</b>	<b>Itemized deductions included in Part I.</b>			

<b>a</b>	Medical and dental expense, enter amount from Part I, line 2	<b>0412</b>	00
<b>b</b>	Personal property taxes and real property taxes, enter amount from Part I, line 3	<b>0413</b>	00
<b>c</b>	Interest on home mortgage, enter amount from Part I, line 4	<b>0414</b>	00
<b>d</b>	Miscellaneous itemized deductions, enter amount from Part I, line 5	<b>0415</b>	00
<b>e</b>	Investment interest expense adjustment, enter amount from Part I, line 7	<b>0416</b>	00

Combine line a through line e. **34** **0417** 00

<b>35</b>	Total AMT Itemized Deductions. Combine line 33 and line 34	<b>35</b>	<b>0418</b>	00
<b>36</b>	Total AMTI. Enter the amount from Part I, line 21	<b>36</b>	<b>0419</b>	00
<b>37</b>	<b>Total AMT AGI.</b> Add line 35 and line 36	<b>37</b>	<b>0420</b>	00
<b>38</b>	AMT Itemized Deduction Percentage. Divide line 32 by line 37. Do not enter more than 1.0000	<b>38</b>	<b>0421</b>	00
<b>39</b>	Prorated AMT Itemized Deductions. Multiply line 35 by line 38	<b>39</b>	<b>0422</b>	00
<b>40</b>	<b>California AMTI.</b> Subtract line 39 from line 32	<b>40</b>	<b>0423</b>	00
<b>41</b>	Total TMT. Enter the amount from line 24	<b>41</b>	<b>0424</b>	00
<b>42</b>	California AMT Rate. Divide line 41 by amount from Part I, line 21	<b>42</b>	<b>0425</b>	00
<b>43</b>	California TMT. Multiply line 40 by line 42	<b>43</b>	<b>0426</b>	00
<b>44</b>	Regular Tax. Enter the amount from Long Form 540NR, line 24	<b>44</b>	<b>0427</b>	00
<b>45</b>	<b>Alternative Minimum Tax.</b> Subtract line 44 from line 43. If zero or less enter -0- here and on Long Form 540NR, line 39. Continue to Part III to figure your allowable credits. (If you have a carryover credit for solar energy or commercial solar energy, also enter the result on Side 3, Part III, Section C, line 22 or 23). If you make estimated tax payments for taxable year 2009, enter amount from line 45 on the 2009 Form 540-ES, Estimated Tax Worksheet, line 16	<b>45</b>	<b>0428</b>	00

**Part III Credits that Reduce Tax** Note: Be sure to attach your credit forms to Long Form 540NR.

1	Enter the amount from Long Form 540NR, line 27	1	<b>0430</b>	00
2	Enter the tentative minimum tax from Side 2, Part II, line 43	2	<b>0440</b>	00

	(a) Credit amount	(b) * Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
<b>Section A – Credits that reduce excess tax.</b>				
3	Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits		<b>0450</b>	
<b>A1 Credits that reduce excess tax and have no carryover provisions.</b>				
4	Code: 162 Prison inmate labor credit (FTB 3507)	<b>0590</b>	<b>0600</b>	<b>0610</b>
5	Code: 169 Enterprise zone employee credit (FTB 3553)	<b>0690</b>	<b>0700</b>	<b>0702</b>
<b>A2 Credits that reduce excess tax and have carryover provisions. See instructions.</b>				
6	Code: <b>*0720</b> Credit Name: <b>+0730</b>	<b>+0740</b>	<b>+0750</b>	<b>+0760</b>
7	Code: <b>0780</b> Credit Name: <b>0790</b>	<b>0800</b>	<b>0810</b>	<b>0820</b>
8	Code: <b>0840</b> Credit Name: <b>0850</b>	<b>0860</b>	<b>0870</b>	<b>0880</b>
9	Code: <b>0900</b> Credit Name: <b>0910</b>	<b>0920</b>	<b>0930</b>	<b>0940</b>
10	Code: 188 Credit for prior year alternative minimum tax	<b>0960</b>	<b>0970</b>	<b>0980</b>
<b>Section B – Credits that may reduce tax below tentative minimum tax.</b>				
11	If Part III, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c)		<b>1600</b>	
<b>B1 Credits that reduce net tax and have no carryover provisions.</b>				
12	Code: 170 Credit for joint custody head of household Credit from Form 540NR, <b>1601</b> X Percentage <b>1603</b>	<b>1605</b>	<b>1610</b>	<b>1615</b>
13	Code: 173 Credit for dependent parent Credit from Form 540NR, <b>0617</b> X Percentage <b>0619</b>	<b>1621</b>	<b>1625</b>	<b>1631</b>
14	Code: 163 Credit for senior head of household Credit from Form 540NR, <b>1632</b> X Percentage <b>1633</b>	<b>1635</b>	<b>1641</b>	<b>1645</b>
15	Code: 159 Nonrefundable renter's credit	<b>1661</b>	<b>1662</b>	<b>1663</b>
<b>B2 Credits that reduce net tax and have carryover provisions. See instructions.</b>				
16	Code: <b>*1670</b> Credit Name: <b>+1680</b>	<b>+1690</b>	<b>+1700</b>	<b>+1710</b>
17	Code: <b>1730</b> Credit Name: <b>1740</b>	<b>1750</b>	<b>1760</b>	<b>1770</b>
18	Code: <b>1790</b> Credit Name: <b>1800</b>	<b>1810</b>	<b>1820</b>	<b>1830</b>
19	Code: <b>1850</b> Credit Name: <b>1860</b>	<b>1870</b>	<b>1890</b>	<b>1900</b>
<b>B3 Other state tax credit</b>				
20	Code: 187 Other state tax credit	<b>2030</b>	<b>2040</b>	<b>2050</b>
<b>Section C – Credits that may reduce alternative minimum tax.</b>				
21	Enter your alternative minimum tax from Side 2, Part II, line 45		<b>2060</b>	
22	Code: 180 Solar energy credit carryover from Section B2, column (d)	<b>2070</b>	<b>2080</b>	<b>2090</b>
23	Code: 181 Commercial solar energy credit carryover from Section B2, column (d)	<b>2110</b>	<b>2120</b>	<b>2130</b>
24	Adjusted AMT. Enter the balance from line 23, column (c) here and on Long Form 540NR, line 39		<b>2150</b>	

\* If the taxpayer is subject to the business tax credit limitation, the total of the business credits in Part III, Column (b) cannot exceed 50% of the amount reported on Part III, Line 1.

**2008 Apportionment and Allocation of Income****R**

Attach this schedule behind the California tax return and prior to the supporting schedules.

For calendar year 2008 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Corporation name \_\_\_\_\_ California corporation number \_\_\_\_\_

Address (including suite, room, or PMB no.) \_\_\_\_\_

City \_\_\_\_\_ State (country) \_\_\_\_\_ ZIP Code \_\_\_\_\_

**Water's-Edge Filers Only: If controlled foreign corporations (CFCs) are included in the combined report, attach form FTB 2416, Schedule of Included Controlled Foreign Corporations (CFC).****Be sure to complete Side 1 and all applicable schedules. See General Information for Schedule R.**

<b>1 a</b> Net income (loss) after state adjustments from Form 100 or Form 100W, Side 1, line 18; Form 100S, Side 1, line 15; Form 100X, line 4. Form 565 and Form 568 filers: Include the total of line 1 through line 11c from Schedule K (565 or 568) less the total of line 12 through line 13e from Schedule K (565 or 568) . . . . .	•	<b>1a</b>	<b>0010</b>	00
<b>b</b> Water's-edge foreign investment interest offset from form FTB 2424, line 17 . . . . .	•	<b>1b</b>	<b>0020</b>	00
<b>c</b> Total. Combine line 1a and line 1b . . . . .	•	<b>1c</b>	<b>0030</b>	00
<b>Nonbusiness Income (Loss) from all sources.</b> See General Information A for definitions and examples.				
<b>2</b> Dividends included on line 1a and not deducted on Form 100, Side 1, line 11; Form 100W, Side 1, lines 11a/b; or Form 100S, Side 1, lines 9 and 10 . . . . .	•	<b>2</b>	<b>0040</b>	00
<b>3</b> Interest. Attach schedule . . . . .	•	<b>3</b>	<b>0050</b>	00
<b>4</b> Net income (loss) from the rental of property from Schedule R-3, line 3, column (c) . . . . .	•	<b>4</b>	<b>0060</b>	00
<b>5</b> Royalties. Attach schedule . . . . .	•	<b>5</b>	<b>0070</b>	00
<b>6</b> Gain (loss) from the sale of assets from Schedule R-4, line 2, column (e) . . . . .	•	<b>6</b>	<b>0080</b>	00
<b>7</b> Gain (loss) from sale of a nonbusiness interest in a partnership or LLC . Attach schedule . . . . .	•	<b>7</b>	<b>0090</b>	00
<b>8</b> Miscellaneous nonbusiness income (loss). Attach schedule . . . . .	•	<b>8</b>	<b>0100</b>	00
<b>9</b> Total nonbusiness income (loss). Combine line 2 through line 8 . . . . .	○	<b>9</b>	<b>0110</b>	00
<b>Business Income (Loss) before apportionment</b> (subject to a separate apportionment formula)				
<b>10</b> Nonunitary partnership or LLC business income (loss) . . . . .	•	<b>10</b>	<b>0111</b>	00
<b>11</b> Income (loss) from a separate trade or business. Attach supplemental Schedule R . . . . .	•	<b>11</b>	<b>0112</b>	00
<b>12</b> Income (loss) deferred from prior years, see General Information L . . . . .	•	<b>12</b>	<b>0113</b>	00
<b>13</b> Capital gain (loss) netting subject to separate apportionment. See General Information M . . . . .	•	<b>13</b>	<b>0114</b>	00
<b>14</b> Total separately apportionable business income (loss). Combine line 10 through line 13 . . . . .	•	<b>14</b>	<b>0115</b>	00
<b>15</b> Total business income (loss) subject to apportionment for this trade or business, subtract the sum of line 9 and line 14 from line 1c . . . . .	•	<b>15</b>	<b>0120</b>	00
<b>16</b> Interest offset from Schedule R-5, line 7 or line 16 (California domiciliaries only) . . . . .	•	<b>16</b>	<b>0130</b>	00
<b>17</b> Business income (loss) for this trade or business subject to apportionment. Combine line 15 and line 16 . . . . .	○	<b>17</b>	<b>0140</b>	00
<b>18 a</b> Apportionment percentage from Schedule R-1, line 5 . . . . .	○	<b>18a</b>	<b>0150</b>	%
<b>b</b> Business income (loss) apportioned to California. Multiply line 17 by line 18a . . . . .	○	<b>18b</b>	<b>0160</b>	00
<b>Nonbusiness Income (Loss) Allocable to California.</b> If no income (loss) is allocable to California, do not complete line 19 through line 26, enter -0- on line 27 and go to Side 2, line 28.				
<b>19</b> Dividends and interest income (if taxpayer's commercial domicile is in California):				
<b>a</b> Dividends included in line 2 above . . . . .	•	<b>19a</b>	<b>0170</b>	00
<b>b</b> Interest included in line 3 above . . . . .	•	<b>19b</b>	<b>0180</b>	00
<b>20</b> Net income (loss) from the rental of property within California from Schedule R-3, line 3, column (b) . . . . .	•	<b>20</b>	<b>0190</b>	00
<b>21</b> Royalties. Attach schedule . . . . .	•	<b>21</b>	<b>0200</b>	00
<b>22</b> Gain (loss) from the sale of assets within California from Schedule R-4, line 2, total of column (b) and column (d). Combined reporting groups, see General Information M . . . . .	•	<b>22</b>	<b>0210</b>	00
<b>23</b> Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule . . . . .	•	<b>23</b>	<b>0220</b>	00
<b>24</b> Miscellaneous nonbusiness income (loss). Attach schedule . . . . .	•	<b>24</b>	<b>0230</b>	00
<b>25</b> Total nonbusiness income (loss) allocable to California. Combine line 19a through line 24 . . . . .	○	<b>25</b>	<b>0240</b>	00
<b>26</b> Interest offset from line 16 allocated to income included on line 19a and line 19b (California domiciliary only). See General Information J . . . . .	•	<b>26</b>	<b>0250</b>	00
<b>27</b> Net nonbusiness income (loss) allocable to California. Subtract line 26 from line 25 . . . . .	•	<b>27</b>	<b>0255</b>	00

**California business income (loss)** subject to a separate apportionment formula.

<b>28</b> California business income (loss) from a nonunitary partnership or LLC . . . . .	<b>28</b>	<b>0257</b>	00	
<b>29</b> California income (loss) from a separate trade or business. Attach supplemental schedule R. . . . .	<b>29</b>	<b>0260</b>	00	
<b>30</b> California income (loss) deferred from prior years, see General Information L . . . . .	<b>30</b>	<b>0265</b>	00	
<b>31</b> Total business income (loss) separately apportioned to California. Combine line 28 through line 30 . . . . .	<b>31</b>	<b>0275</b>	00	
<b>Net income (loss) for California purpose</b>				
<b>32</b> Post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups). See General Information M . . . . .	<b>32</b>	<b>0277</b>	00	
<b>33</b> Net income (loss) for California purposes before contributions adjustment. Combine lines 18b, 27, 31, and 32 . . . . .	<b>33</b>	<b>0280</b>	00	
<b>34</b> Contributions adjustment from Schedule R-6, line 15 . . . . .	<b>34</b>	<b>0290</b>	00	
<b>35</b> Net income (loss) for California purposes. Combine line 33 and line 34. Enter here and on Form 100 or Form 100W, Side 1, line 19 or Form 100S, Side 1, line 16. . . . .	<b>35</b>	<b>0300</b>	00	

### Schedule R-1 Apportionment Formula

The following information must be submitted by all corporations engaged in a trade or business activity conducted within and outside California, regardless of the apportionment method used.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California (b) ÷ (a)
<b>1 Property:</b> Use the average yearly value of owned real and tangible personal property used in the business at original cost. See General Information E. Exclude property not connected with the business and the value of construction in progress.			
Inventory . . . . .	<b>0310</b>	<b>0320</b>	
Buildings . . . . .	<b>0330</b>	<b>0340</b>	
Machinery and equipment (including delivery equipment) . . . . .	<b>0350</b>	<b>0360</b>	
Furniture and fixtures . . . . .	<b>0370</b>	<b>0380</b>	
Land . . . . .	<b>0390</b>	<b>0400</b>	
Other tangible assets. Attach schedule. . . . .	<b>0410 @0415</b>	<b>0420 @0425</b>	
Rented property used in the business. See General Information E. . . . .	<b>0430</b>	<b>0440</b>	
<b>Total property</b> . . . . .	<b>0450</b>	<b>0460</b>	<b>0470</b> %
<b>2 Payroll:</b> Use employee wages, salaries, commissions, and other compensation related to business income. See General Information F.			
<b>Total payroll</b> . . . . .	<b>0480</b>	<b>0490</b>	<b>0500</b> %
<b>3 Sales:</b> Gross receipts, less returns, and allowances . . . . .	<b>0510</b>		
<b>a</b> Sales delivered or shipped to California purchasers. See General Information G.			
(i) Shipped from outside California . . . . .		<b>0520</b>	
(ii) Shipped from within California . . . . .		<b>0530</b>	
<b>b</b> Sales shipped from California to:			
(i) The United States Government . . . . .		<b>0540</b>	
(ii) Purchasers in a state where the taxpayer is not taxable. See General Information G . . . . .		<b>0550</b>	
<b>c</b> Other gross receipts (rents, royalties, interest, etc.) . . . . .	<b>0560</b>	<b>0570</b>	
<b>Total sales</b> . . . . .	<b>0580</b>	<b>0590</b>	
Divide Total Sales column (b) by Total Sales column (a) and multiply by 2 (except for qualified business activities). See General Information G			<b>0600</b> %
<b>4</b> Total percent. Add the percentages in column (c). See General Information H. . . . .			<b>0610</b> %
<b>5</b> Apportionment percentage. Divide line 4 by 4 (qualified business activities divide by 3, see General Information G) and enter here and on Schedule R, Side 1, line 18a. See General Information H			<b>0620</b> %

**Schedule R-2 Sales and General Questionnaire.** Attach additional sheets if necessary.

- 1 Describe briefly the nature and location(s) of the California business activities: **0630**
- 2 State the exact title and principal business activity of all joint ventures, partnerships, or LLCs in which the corporation has an interest: **0640**
- 3 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California where the purchaser is the U.S. Government? ☐ Yes ☐ No If "No," explain. **0650 0660 0670**
- 4 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California to states in which the taxpayer is not subject to tax? See General Information G. ☐ Yes ☐ No If "No," explain. **0680 0690 0700**
- 5 Are the nonbusiness items reported on Schedule R, Side 1 line 2 through line 8, and the apportionment factor items reported on Schedule R-1 treated consistently on all state tax returns filed by the taxpayer? ☐ Yes ☐ No If "No," explain. **0710 0720 0730**
- 6 Has this corporation or any member of its combined unitary group changed the way income is apportioned or allocated to California from prior year tax returns? See General Information I. ☐ Yes ☐ No If "Yes," explain. **0740 0750 0760**
- 7 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales shipped to California destinations? ☐ Yes ☐ No If "No," indicate the name of the selling member and the nature of the sales activity believed to be immune. **0770 0780 0790**
- 8 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales delivered to customers outside California which have an ultimate destination in California? ☐ Yes ☐ No If "No," explain. **0800 0810 0820**

**Schedule R-3 Net Income (Loss) From the Rental of Nonbusiness Property**

	(a) Total outside California	(b) Total within California	(c) Total outside and within California (a) + (b)
1 Income from rents . . . . .			
2 Rental deductions . . . . .			
3 Net income (loss) from rents. Subtract line 2 from line 1. Enter here and enter column (c) on Side 1, line 4; enter column (b) on Side 1, line 20 . . .			

**Schedule R-4 Gain (Loss) From the Sale of Nonbusiness Assets**

California sales of nonbusiness assets include transactions involving: (1) real property located in California; (2) tangible personal property, if it had a situs in California at the time of sale, or if the corporation is commercially domiciled in California and not taxable in the state where the property had a situs at the time of sale; and (3) intangible personal property if the corporation's commercial domicile is in California or the income is otherwise allocable to California.

1 Description of property sold	Real estate and other tangible assets		Intangible assets		Total
	(a) Gain (loss) from outside California	(b) Gain (loss) from within California	(c) Gain (loss) from outside California	(d) Gain (loss) from within California	(e) Gain (loss) (a)+(b)+(c)+(d)
2 Total gain (loss) . . . . .					

Enter total gain (loss) line 2, column (e) on Side 1, line 6 and enter total of line 2, columns (b) and (d) on Side 1, line 22

**2008 Other State Tax Credit****S**

Attach to Form 540, Long Form 540NR, or Form 541.

Name(s) as shown on your California tax return

SSN, ITIN, or FEIN

**Part I Double-Taxed Income** (Read Specific Line Instructions for Part I before completing.)

(a) Income item(s) description	(b) Double-taxed income taxable by California	(c) Double-taxed income taxable by other state
*0010	+0020	+0030
0040	0050	0060
0070	0080	0090
1 Total double-taxed income .....	0100	0110

**Part II Figure Your Other State Tax Credit** (Read Specific Line Instructions for Part II before completing.)

2 California tax liability. See instructions .....	2	0120	00
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b) .....	3	0130	00
4 California adjusted gross income. See instructions .....	4	0140	00
5 Divide line 3 by line 4 (100% maximum) .....	5	0150	%
6 Multiply line 2 by the percentage on line 5 .....	6	0160	00
7 Income tax liability paid to name of other state (use state's abbreviation 0170 See instructions .....	7	0180	00
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c) .....	8	0190	00
9 Adjusted gross income taxable by other state. See instructions .....	9	0200	00
10 Divide line 8 by line 9 (100% maximum) .....	10	0210	%
11 Multiply line 7 by the percentage on line 10 .....	11	0220	00
12 Other state tax credit. Enter the smaller of line 6 or line 11. Use Credit Code 187. See instructions .....	12	0230	00

**General Information**

Taxpayers may qualify for a credit for income taxes paid to another state when the same income that is taxed by the other state is also taxed by California. Other state income taxes which are paid to the other state do not necessarily have to be in the same year, as long as the taxes relate to the same transaction.

**Note:** The Franchise Tax Board (FTB) is currently reviewing whether the revised Texas franchise tax (RTFT) qualifies for the other state tax credit. For more information on the RTFT, go to our website at [ftb.ca.gov](http://ftb.ca.gov), search for revised Texas franchise tax.

You must attach Schedule S, Other State Tax Credit, and a copy of your return(s) filed with the other state(s) to your California return. Partners of partnerships, members of limited liability companies (LLCs) classified as partnerships for tax purposes, and shareholders of S corporations, see Section G, Pass-Through Entities for more information.

If you e-file, **do not** submit returns filed with other states to California. Retain a copy of other state tax returns, along with a copy of this form for your records.

**Registered Domestic Partners (RDP)**

For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

**A Purpose**

If you are an individual filing a California personal income tax return or an estate or trust filing a California fiduciary income tax return, use this form to claim a credit against California tax for net income taxes imposed by and paid to another state or U.S. possession.

Residents of California may claim a credit only if the income taxed by the other state has a source within the other state under California law. **No credit is allowed** if the other state allows California residents a credit for net income taxes paid to California.

Nonresidents of California may claim a credit only for net income taxes imposed by and paid to their states of residence and only if such states do not allow their residents a credit for net income taxes paid to California.

**Important:** See Sections C, California Residents, and D, California Nonresidents, for a complete list of states and U.S. possessions for which the other state tax credit is allowed. See Section H, Income from Sources Within the Other State, for a description of the source of various types of income.

Beneficiaries of estates or trusts, partners of partnerships, members of LLCs classified as partnerships, and shareholders of S corporations that paid a net income tax to another state on income that must be reported to California may also claim the other state tax credit. See Sections F, Dual-Resident Estates and Trusts, and G, Pass Through Entities, for more information.

<b>22222</b>		Void <input type="checkbox"/>		<b>a</b> Employee's social security number		<b>For Official Use Only ►</b> OMB No. 1545-0008					
<b>b</b> Employer identification number (EIN)				<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld					
<b>c</b> Employer's name, address, and ZIP code				<b>3</b> Social security wages		<b>4</b> Social security tax withheld					
				<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld					
				<b>7</b> Social security tips		<b>8</b> Allocated tips					
<b>d</b> Control number				<b>9</b> Advance EIC payment		<b>10</b> Dependent care benefits					
<b>e</b> Employee's first name and initial		Last name		Suff.		<b>11</b> Nonqualified plans		<b>12a</b> See instructions for box 12			
				<b>13</b> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		<b>12b</b>		<div style="writing-mode: vertical-rl; transform: rotate(180deg);">           See instructions for boxes 12b, 12c, and 12d         </div>			
				<b>14</b> Other		<b>12c</b>					
						<b>12d</b>					
				<b>f</b> Employee's address and ZIP code							
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

**Form W-2 Wage and Tax Statement**

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

# 2008

Department of the Treasury—Internal Revenue Service

**For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.**

Cat. No. 10134D

Do Not Cut, Fold, or Staple Forms on This Page — Do Not Cut, Fold, or Staple Forms on This Page



☐ CORRECTED

OMB No. 1545-0238

**2008**

**Form W-2G**  
**Certain**  
**Gambling**  
**Winnings**

PAYER'S name, address, ZIP code, federal identification number, and telephone number	<b>1</b> Gross winnings	<b>2</b> Federal income tax withheld
	<b>3</b> Type of wager	<b>4</b> Date won : : : :
	<b>5</b> Transaction	<b>6</b> Race
	<b>7</b> Winnings from identical wagers	<b>8</b> Cashier
WINNER'S name, address (including apt. no.), and ZIP code	<b>9</b> Winner's taxpayer identification no.	<b>10</b> Window
	<b>11</b> First I.D.	<b>12</b> Second I.D.
	<b>13</b> State/Payer's state identification no.	<b>14</b> State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		
<b>Signature ►</b>		<b>Date ►</b>

**Copy 1**  
**For State Tax**  
**Department**

Form **W-2G**

Department of the Treasury - Internal Revenue Service

☐ VOID ☐ CORRECTED

**Distributions From  
Pensions, Annuities,  
Retirement or  
Profit-Sharing  
Plans, IRAs,  
Insurance  
Contracts, etc.**

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		<div style="font-size: 2em; font-weight: bold;">2008</div>
		\$				
		2a Taxable amount				
		\$		Form <b>1099-R</b>		
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		<b>Copy 1 For State, City, or Local Tax Department</b>
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		
		\$		\$		
RECIPIENT'S name   Street address (including apt. no.)   City, state, and ZIP code		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
		\$		\$		
		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other	
				\$		%
		9a Your percentage of total distribution %		9b Total employee contributions		
		\$		\$		
	1st year of desig. Roth contrib.	10 State tax withheld		11 State/Payer's state no.		12 State distribution
		\$				\$
		\$				\$
Account number (see instructions)		13 Local tax withheld		14 Name of locality		15 Local distribution
		\$				\$
		\$				\$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

**2008 Nonresident Withholding Tax Statement****592-B****Copy** FOR WITHHOLDING AGENT'S RECORDS**Part I Recipient**

Name of Recipient <b>0030</b>		SSN or ITIN <b>0010</b>	
Address (including suite, room, PO Box, or PMB no.) <b>0040</b>		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <b>0020</b> <b>0025</b>	
City <b>0060</b>	State	ZIP Code	Country

**Part II Withholding Agent**

Name of Withholding Agent (Payer/S Corporation/Partnership/LLC/Trust) <b>0090</b>		Withholding Agent's SSN or ITIN <b>0070</b>	
Address (including suite, room, PO Box, or PMB no.) <b>0100</b>		<input type="checkbox"/> FEIN <input type="checkbox"/> CA Corp no. <b>0080</b> <b>0085</b>	
City <b>0120</b>	State	ZIP Code	Daytime telephone number ( ) <b>0130</b>

**Part III Type of Income Subject to Withholding.** Check the applicable box(es).

<input type="checkbox"/> <b>0210</b> Independent Contractor (I/C)	<input type="checkbox"/> <b>0215</b> Payment to I/C Entertainer/Athletes/Speakers	<input type="checkbox"/> <b>0220</b> License or Royalties	<input type="checkbox"/> <b>0230</b> Estate Distributions	<input type="checkbox"/> <b>0240</b> Trust Distributions	<input type="checkbox"/> <b>0250</b> Allocations to Foreign (non U.S.) Nonresident Partners/Members	<input type="checkbox"/> <b>0260</b> Distributions to Domestic (U.S.) Nonresident S corporation Shareholders/Partners/Members/Beneficiaries	<input type="checkbox"/> Other <b>0270</b> (describe)
----------------------------------------------------------------------	--------------------------------------------------------------------------------------	--------------------------------------------------------------	--------------------------------------------------------------	-------------------------------------------------------------	--------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------

**Part IV Tax Withheld**

1 Total income subject to withholding . . . . .	1	<b>0280</b>	00
2 Total California tax withheld . . . . .	2	<b>0290</b>	00

**Withholding Agent Instructions****What's New****Registered Domestic Partners (RDP) –**

Effective for taxable years beginning on or after January 1, 2007, RDPs under California law must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs will have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into in a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, effective for taxable years beginning on or after January 1, 2007, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. For more information on what states have legal unions that are considered substantially equivalent, go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for RDP.

For purposes of California Income tax, references to a spouse, a husband, or a wife also refer to a Registered Domestic Partner (RDP), unless otherwise specified. When we use the initials (RDP) they refer to both a California Registered Domestic "Partner" and a California Registered Domestic "Partnership," as applicable. For more

information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**Round Cents To Dollars –** Beginning with the 2007 tax forms, round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the FTB will disregard the cents. This change helps process your returns quickly and accurately by providing consistency with the electronically filed returns.

**General Information****Purpose**

Use Form 592-B, Nonresident Withholding Tax Statement, to show the amount of income subject to withholding and tax withheld for nonresidents. Complete a separate Form 592-B for each nonresident. Pass-through entities which were withheld upon by another entity should use Form 592 to flow-through the withholding to their S corporation shareholders, partners, members, or beneficiaries whether they are residents or nonresidents of California.

Use Form 592, Quarterly Nonresident Withholding Statement, to remit withholding payments during the year. To remit foreign partner withholding payments use Form 592-A, Foreign Partner or Member Quarterly Withholding Remittance Statement.

**Common Errors / Helpful Hints**

- Obtain identification numbers from all payees.
- Complete all fields.
- Complete Form(s) 592-B timely to avoid penalties.

**Who Must Complete**

Form 592-B must be completed by any person who:

- Has withheld on payments to nonresidents.
- Is a pass-through entity that was withheld upon and must flow-through the withholding credit.

Give one copy of Form 592-B to the persons or entities withheld upon.

**When To Complete**

Form 592-B must be provided to:

- Each nonresident before January 31 following the close of the calendar year.
- Foreign partners on or before the 15th day of the 4th month following the close of the partnership's taxable year.

If all the partners in the partnership are foreign, Form(s) 592-B must be provided on

**2008 Real Estate Withholding Tax Statement****593**AMENDED: ☐**Copy** FOR FRANCHISE  
TAX BOARD**Part I Withholding Agent**

FTB Use Only: Total Payment Enclosed: \_\_\_\_\_ .00

Name <b>0010</b>		SSN or ITIN <b>0020</b>
Business Name <b>0030</b>		FEIN or CA Corp no. <b>0040</b>
Address (including suite, room, PO Box, or PMB no.) <b>0050</b>		
City <b>0060</b>	State	ZIP Code

**Seller or Transferor**

Name <b>0070</b>		SSN or ITIN <b>0080</b>
Spouse/RDP Name or Business Name <b>0090</b>		Spouse's/RDP's SSN or ITIN <b>0100</b>
Address (including apt./suite, room, PO Box, or PMB no.) <b>0110</b>		FEIN or CA Corp no. <b>0120</b>
City <b>0130</b>	State	ZIP Code
Address (or parcel number and county) of the CA real property transferred <b>0140</b>		

**Part II Escrow or Exchange Information**

1. Escrow or Exchange Number ..... ● 1 **0150**

2. Date of Transfer, Exchange Completion, Exchange Failure, or Installment Payment ..... ● 2 **0160**  
MM / DD / YYYY

3. Type of Transaction (Check One Only):  
☐ A. Conventional Sale or Transfer **0170**  
☐ B. Installment Sale Payment **0180**    ☐ C. Boot **0190**    ☐ D. Failed Exchange **0200**

4. Withholding Calculation (Check One Only):  
**Total Sales Price Method**  
☐ A. 3 1/3 % (.0333) x Total Sales Price (Skip Part III) **0210**  
**Optional Gain on Sale Election** (Signature required below)  
☐ B. Individual 9.3% x Gain on Sale **0220**    ☐ E. S Corporation 1.5% x Gain on Sale **0250**  
☐ C. Corporation 8.84% x Gain on Sale **0230**    ☐ F. Financial S Corporation 3.5% x Gain on Sale **0260**  
☐ D. Bank and Financial Corp. 10.84% x Gain on Sale **0240**

5. Amount Withheld from this Seller ..... ● 5 **0270** .00

Mail completed form and payment to:  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

If paying by EFT mail to:  
FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-8888

**Part III Perjury Statement – Signature is required when the Optional Gain on Sale is elected above.**

Title and escrow persons, and exchange accommodators are not authorized to provide legal or accounting advice for purposes of determining withholding amounts. Transferors are strongly encouraged to consult with a competent tax professional for this purpose.

Under penalties of perjury, I hereby certify that the information provided above is, to the best of my knowledge, true and correct. I understand that the Franchise Tax Board may review relevant escrow documents to ensure withholding compliance. I understand that if this form is not signed, the amount of withholding will be 3 1/3% of the total sales price.

Seller's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's/RDP's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Preparer's Name and Title: (please print or type)

**0280**

Telephone Number:

( ) **0290**

YEAR

CALIFORNIA  
FORM

20

## Notice to Withhold Tax at Source

594

Notice Date:		Notice Confirmation Number:		<b>Copy B</b>		FILE WITH CALIFORNIA TAX RETURN	
<b>PART I</b>				Withholding agent's social security number			
0004				0010			
0006				Withholding agent's <input type="checkbox"/> CA corp. no. <input type="checkbox"/> FEIN			
0008				0020			
				Signature (withholding agent representative)			
				Printed Name (withholding agent rep.)			
				0030			
				Date		Telephone Number	
				0040		( 0050	
Performance Dates:		Withholding Rate:		Gross Amount Paid (before withholding):			
*0060 0062 0064 0066		0070		0080			
Venue:		Payment Due Date:		Amount Withheld:			
*0090		0100		0110			
<b>PART II</b>							
Performing Entity:				Performing Entity's social security number:			
Name that will be shown on Performing Entity's tax return:				0130			
0120				Performing Entity's <input type="checkbox"/> CA corp. no. <input type="checkbox"/> FEIN			
Address:				0160			
0140 0150							

## Withholding Agent Instructions

California law requires you to do all of the following (see Revenue and Taxation Code Sections 18662 and 18668):

1. Withhold at the rate shown above from the gross payments made to the performing entity, or to the performing entity's representative on behalf of the performing entity. If the gross payments do not exceed \$1,500, please call the Withholding Services and Compliance Section, Entertainment Program at (916) 845-6262 prior to the performance date.
2. Please verify the information printed in **Part I** of this notice. To make any corrections, line through the incorrect data and write the correct information above it.
3. Complete the remainder of **Part I** and distribute the copies as follows:

**Copy A** - Return Copy A with payment of tax withheld to:

FRANCHISE TAX BOARD  
PO BOX 942867  
SACRAMENTO CA 94267-0651

**Copies B & C** - Give to the performing entity.**Copy D** - Retain for your files.

Mail the payment by the 20th of the month following the last date of the performance.

YOU ARE NOT LIABLE to the performing entity, or the performing entity's representative, for any amounts that you must withhold and pay to the Franchise Tax Board.

See **Side 2** for Performing Entity Instructions and other information.

Withholding Services and Compliance Section  
(916) 845-6262

**2008****Employer Childcare Program/  
Contribution Credit****3501**

Attach to your California tax return.

Name(s) as shown on your California tax return

SSN or ITIN, Corporation no., or FEIN

**0010**

Secretary of State (SOS) file number

**Part I Employer Childcare Program Credit.** Read the instructions before completing this part.**Section A - Number of Children**

<b>1 a</b> Number of children the childcare facility(ies) will legally accommodate (no minimum number required).	<b>1a</b>	<b>0020</b>
<b>b</b> The number of children served by these facilities.	<b>1b</b>	<b>0023</b>
<b>c</b> The number of children of <b>employers</b> served by the qualified child care plan	<b>1c</b>	<b>0026</b>

**Section B — Credit Computation**

<b>2</b> Costs paid or incurred for startup expenses of establishing a childcare program or constructing a childcare facility in California. See Part I instructions	<b>2</b>	<b>0030</b>	00
<b>3</b> Costs paid or incurred this year for contributions to California childcare information and referral services. See Part I instructions.	<b>3</b>	<b>0040</b>	00
<b>4</b> Add line 2 and line 3.	<b>4</b>	<b>0050</b>	00
<b>5</b> Multiply line 4 by 30% (.30).	<b>5</b>	<b>0060</b>	00
<b>6</b> Pass-through credit from Schedule K-1 (100S, 541, 565, or 568)	<b>6</b>	<b>0070</b>	00
<b>7</b> Add line 5 and line 6. Do not enter more than \$50,000 (any amount in excess of \$50,000 may not be claimed or carried over). <b>S corporations:</b> Go to line 8. <b>All others:</b> Skip line 8 and go to line 9.	<b>7</b>	<b>0080</b>	00
<b>8</b> S corporations: Enter 1/3 of the amount on line 7. Do not enter more than \$16,667	<b>8</b>	<b>-----</b>	00
<b>9</b> Credit carryover from 2007	<b>9</b>	<b>0090</b>	00
<b>10</b> Tentative Credit. <b>S corporations:</b> Add line 8 and line 9. <b>All others:</b> Add line 7 and line 9.	<b>10</b>	<b>0100</b>	00
<b>11</b> Total available credit. Enter the smaller of the amount on line 10 or \$50,000 (any excess can be carried over)	<b>11</b>	<b>0110</b>	00
<b>12</b> Enter amount of credit claimed (may be limited) on the current year tax return. See instructions	<b>12</b>	<b>0120</b>	00
<b>13</b> Subtract line 12 from line 11	<b>13</b>	<b>0130</b>	00
<b>14</b> Excess available credit. Subtract line 11 from line 10. If less than zero, enter -0-	<b>14</b>	<b>0140</b>	00
<b>15</b> Credit carryover available for future years. Add line 13 and line 14	<b>15</b>	<b>0150</b>	00

**Section C — Credit Recapture** (for the Employer Childcare Program Credit). See General Information, Part I, F, Recapture

(a) Total credit claimed for all years	(b) Proration percentage: (60 months less number of months facility operated) ÷ 60 months	(c) Credit recapture amount, column (a) x column (b)
<b>16</b> <b>0160</b>	<b>0170</b>	<b>0180</b>

Include the amount on line 16, column (c), in the total on: Form 540, line 33; Long Form 540NR, line 41; Form 541, line 34; Form 100, Schedule J, line 5; Form 100S, Schedule J, line 5; Form 100W, Schedule J, line 5; Form 109, Schedule K, line 4; Form 565, Schedule K, line 20c; or Form 568, Schedule K, line 20c.

**Part II Employer Childcare Contribution Credit.** Read the instructions before completing this part.

	(a) Name of employee's dependent	(b) Contribution amount	(c) 30% (.30) of column (b), but not more than \$360	(d) Number of weeks of care ÷ 42, but not more than 100%	(e) Credit amount, Column (c) x column (d)
1	<b>*0190</b>	\$ <b>+0200</b>	\$ <b>+0210</b>	<b>+0220</b> %	\$ <b>+0230</b>
	<b>0240</b>	<b>0250</b>	<b>0260</b>	<b>0270</b>	<b>0280</b>
	<b>0282</b>	<b>0283</b>	<b>0284</b>	<b>0285</b>	<b>0286</b>
2	Pass-through credit from Schedule K-1 (100S, 541, 565, or 568) . . . . .				<b>0290</b> 00
3	Total current year credits. Add amounts in line 1, column (e), and line 2. . . . .				<b>0300</b> 00
4	S corporations only: Enter 1/3 of the amount on line 3 . . . . .				<b>-----</b> 00
5	Credit carryover from 2007 . . . . .				<b>0310</b> 00
6	Total available credit. <b>S corporations:</b> Add line 4 and line 5 <b>All others:</b> Add line 3 and line 5 . . . . .				<b>0320</b> 00
7	Amount of credit claimed on the current year tax return. See General Information, Part II, D, Limitations . . . . .				<b>0330</b> 00
8	Credit carryover available for future years. Subtract line 7 from line 6. . . . .				<b>0340</b> 00

**What's New**

**Business Tax Credit Limitation** – For taxable years beginning on or after January 1, 2008, and before January 1, 2010, business tax credits can only offset 50% of the net tax, if a corporation's taxable income is \$500,000 or more, or if an individual's net business income is \$500,000 or more.

Business tax credits disallowed due to the 50% limitation may be carried over. The carryover period for disallowed credits is extended by the number of taxable years the credits were not allowed.

**Assigned Credits to Affiliated Corporations** – For taxable years beginning on or after July 1, 2008, credit earned by members of a combined reporting group may be assigned to an affiliated corporation. A credit assigned may only be applied by the affiliated corporation against their tax in a taxable year beginning on or after January 1, 2010.

**General Information**

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the Franchise Tax Board (FTB) will disregard the cents. This helps process your return quickly and accurately.

**Registered Domestic Partners (RDPs)** – For purposes of California income tax, references to a spouse, a husband, or a wife also refer

to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

The Employer Childcare Program Credit and the Employer Childcare Contribution Credit will be available until January 1, 2012.

**A Purpose**

Use form FTB 3501, Employer Childcare Program/Contribution Credit, to figure a credit if you are an employer and have established or contributed to a qualified employee childcare program, constructed a childcare facility in California, or contributed to California childcare information and referral services. See R&TC Sections 17052.17, 17052.18, 23617, and 23617.5 for more information.

**Pass-Through Entities**

Also, use form FTB 3501 to figure any recapture of the employer childcare program credit and to claim pass-through employer childcare program/contribution credits you received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3501 to figure the credit to

pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, California S Corporation Franchise or Income Tax Return; Form 541, California Fiduciary Income Tax Return; Form 565, Partnership Return of Income; or Form 568, Limited Liability Company Return of Income. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568), Share of Income, Deductions, Credits, etc.

**Part I — Employer Childcare Program Credit****B Description**

You may claim a credit of 30% (.30) of costs you paid or incurred for establishing a childcare program, or constructing a childcare facility in California for use primarily by the children of your employees, the children of your tenants' employees, or both.

Two or more employers (other than a husband and wife or RDPs) who share in the costs eligible for the credit may claim the credit in proportion to the respective share of the costs they paid or incurred. When a husband and wife or RDPs file separate returns, either spouse/RDP may claim the credit or each may



**2008 Natural Heritage Preservation Credit****3503**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ Corporation no. ☐ FEIN**0010**

Secretary of State (SOS) file number

**Part I Wildlife Conservation Board (WCB) Qualified Contribution**

Donor's name as shown on certificate	Type of donated property	Date donation was accepted	Fair market value
<b>0030 0031 0032</b>	<b>0034</b>	<b>0036</b>	<b>0038</b>
Project name			WCB ID#
<b>0033</b>			<b>0039</b>

**Part II Credit Computation**

<b>1</b>	Fair market value from Part I	<b>1</b>	<b>0040</b>	00
<b>2</b>	Multiply the amount on line 1 by 55% (.55)	<b>2</b>	<b>0050</b>	00
<b>3</b>	Pass-through natural heritage preservation credit(s) from Schedule K-1 (100S, 541, 565, or 568)	<b>3</b>	<b>0060</b>	00
<b>4</b>	Total current year natural heritage preservation credit. Add line 2 and line 3.	<b>4</b>	<b>0070</b>	00
<b>5</b>	Credit carryover from 2007. See instructions	<b>5</b>	<b>0075</b>	00
<b>6</b>	Total available natural heritage preservation credit. Add line 4 and line 5	<b>6</b>	<b>0077</b>	00
<b>7</b>	Enter the amount of credit claimed on your current tax return. This amount may be less than the amount on line 6, if your credit is more than your tax liability. See instructions	<b>7</b>	<b>0080</b>	00
<b>8</b>	Credit carryover available for future years. Subtract line 7 from line 6	<b>8</b>	<b>0090</b>	00

**General Information**

The California Personal Income Tax Law and Corporation Tax Law allows a nonrefundable credit for certain approved contributions of real property. This credit can be used by taxpayers against the net tax in an amount equal to 55% of the fair market value of a qualified contribution that has been approved for acceptance by the Wildlife Conservation Board (WCB).

The funding for the Natural Heritage Preservation Credit is available beginning January 1, 2005, until **June 30, 2008**.

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the Franchise Tax Board (FTB) will disregard the cents. This helps process your return quickly and accurately.

**A Purpose**

Use form FTB 3503, Natural Heritage Preservation Credit, to figure the amount of the credit. Also, use this form to claim pass-through credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3503 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. **Attach this form** to Form 100S, California S Corporation Franchise or Income Tax Return; Form 541, California Fiduciary Income Tax Return; Form 565, Partnership Return of Income; or Form 568, Limited Liability Company Return of Income. Show the pass-through

credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568) Share of Income, Deductions, Credits, etc.

**B Description**

The WCB implemented a program for the protection of wildlife habitat, open space, and agricultural lands. Under this program, property can be contributed to the state, any local government, or to any nonprofit organization designated by a local government, based on specified criteria.

The credit is allowed against net tax, in an amount equal to 55% (.55) of the fair market value of any qualified contribution made by the taxpayer to the state, any local government, or any designated nonprofit organization.

**C Qualifications**

To qualify for this credit:

- Make a contribution of property as defined in Section 37002 of the Public Resources Code.
- The WCB approves the contribution for acceptance.
- **Attach** a copy of this completed form FTB 3503 to your California tax return.

For more information regarding qualified contributions, contact the WCB at 916.445.8448, or go to their website at [www.wcb.ca.gov](http://www.wcb.ca.gov).

The credit of any qualified contribution passes through to partners, shareholders, beneficiaries, or members of the pass-through entity in accordance with their pro rata interest in the entity as of the date of the qualified contribution. The term "pass-through entity" means any partnership, S corporation, or LLC classified as a partnership.

**2008 Child and Dependent Care Expenses Credit****3506**

Attach to your California Form 540, 540A, or Long Form 540NR.

Name(s) as shown on return

SSN or ITIN

**Part I Unearned Income and Other Funds Received in 2008.** See instructions.

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT
• *0010	• +0020	• 0030	• 0040
• 0050	• 0060	• 0070	• 0080
•	•	•	•

**Part II Persons or Organizations Who Provided the Care in California – You must complete this part.** See instructions.

- 1 Enter the following information for each person or organization that provided care in California. (Only care provided in California qualifies for the credit).  
If you need more space, attach a separate sheet.

	Provider	Provider
a. Care provider's name	• *0090	• 0170
b. Care provider's address (number, street, apt. no., city, state, and ZIP Code)	• +0110 • +0120	• 0190 • 0200
c. Care provider's telephone number	• ( ) +0150	• ( ) 0230
d. Is provider a person or organization? <input checked="" type="checkbox"/> Person <input type="checkbox"/> Organization	+0094	0172 <input type="checkbox"/> Person <input type="checkbox"/> Organization
e. Identification number (SSN or FEIN)	• *+0130 +0140	• 0210 0220
f. Address where care was provided (number, street, apt. no., city, state, and ZIP Code) PO Box not acceptable.	• *+0154 • +0156	• 0234 • 0236
g. Amount paid for care provided	• +0160	• 0240

Did you receive dependent care benefits? ▶▶▶▶▶

No Complete Part III below.

Yes Complete Part IV before Part III.

**Part III Credit for Child and Dependent Care Expenses**

- 2 Information about your **qualifying person(s)**. See instructions.

(a) Qualifying person's name	(b) Qualifying person's social security number (SSN) (See instructions)	(c) Qualifying person's date of birth (DOB - mm/dd/yyyy) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2008 for the qualifying person's care in California
First Last				
• *0250	• +0260	• +0280 +0285 • Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	• +0300	• +0310
• 0320	• 0330	• 0350 0355 • DOB: 0360 • Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	• 0370	• 0380
• 0390	• 0400	• 0410 0415 • DOB: 0420 • Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	• 0430	• 0440

- 3 Add the amounts in column (e) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Part IV, enter the amount from line 35

- 4 Enter YOUR **earned income**. See instructions.

**Nonresidents:** Enter only your earned income from California sources. If you do not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see instructions.

**Part-year residents:** Enter the total of (1) your earned income from California sources received while you were a nonresident and (2) all earned income received while you were a resident. Military servicemembers, see instructions.

- 5 If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income. (If your spouse/RDP was a student or was disabled, see the instructions.) If not filing a joint return, enter the amount from line 4

**Nonresidents:** Enter only your spouse's/RDP's earned income from California sources. If your spouse/RDP does not have earned income from California sources, **stop**, you **do not** qualify for the credit. Military servicemembers, see instructions.

**Part-year residents:** Enter the total of (1) your spouse's/RDP's earned income from California sources received while he or she was a nonresident and (2) all earned income your spouse/RDP received while he or she was a resident. Military servicemembers, see instructions.

- 6 Enter the **smallest** of line 3, line 4, or line 5.

- 7 Enter the decimal amount shown in the chart on page 4 of the instructions for line 7.

- 8 Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540/540A, line 42; or Long Form 540NR, line 49.

- 9 Enter the decimal amount listed in the chart on page 4 of the instructions for line 9.

- 10 Multiply the amount on line 8 by the decimal amount on line 9.

- 11 Credit for prior year expenses paid in 2008. See instructions for line 11.

- 12 Add line 10 and line 11. Enter the amount here and on Form 540/540A, line 43; or Long Form 540NR, line 50

3	0570	00
4	0580	00
5	0590	00
6	0600	00
7	0610	
8	0620	00
9	0630	
10	0640	00
11	0650	00
12	0660	00

## Part IV Dependent Care Benefits

13	Enter the total amount of dependent care benefits you received for 2008. This amount should be shown in box 10 of your Form(s) W-2. <b>Do not</b> include amounts that were reported to you as wages in box 1 of Form(s) W-2. Include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . . .	13	0720	00
14	Enter the amount, if any, you carried over from 2007 and used in 2008 during the grace period . . . . .	14	0725	00
15	Enter the amount, if any, you forfeited or carried forward to 2009. . . . .	15	0730	00
16	Combine line 13 through line 15 . . . . .	16	0740	00
17	Enter the total amount of <b>qualified expenses</b> incurred in 2008 for the care of the <b>qualifying person(s)</b> . See instructions. . . . .	17	0750	00
18	Enter the <b>smaller</b> of line 16 or line 17 . . . . .	18	0760	00
19	Enter YOUR <b>earned income</b> . . . . .	19	0770	00
20	If married or an RDP filing a joint return, enter YOUR SPOUSE'S/RDP's earned income (if your spouse/RDP was a student or was disabled, see the instructions for line 5); if married or an RDP filing a separate return, see the instructions for the amount to enter; <b>all others</b> , enter the amount from line 19. . . . .	20	0780	00
21	Enter the <b>smallest</b> of line 18, line 19, or line 20. . . . .	21	0790	00
22	Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0- . . . . .	22	0793	00
23	Subtract line 22 from line 16 . . . . .	23	0796	00
24	Enter \$5,000 (\$2,500 if married or an RDP filing separately <b>and</b> you were required to enter your spouse's/RDP's earned income on line 20) . . . . .	24	0800	00
25	<b>Deductible benefits.</b> Enter the <b>smallest</b> of line 21, line 22, or line 24. Also, include this amount on the appropriate line(s) of your return. . . . .	25	0802	00
26	Enter the <b>smaller</b> of line 21 or line 24 . . . . .	26	0804	00
27	Enter the amount from line 25 . . . . .	27	0806	00
28	<b>Excluded benefits.</b> Subtract line 27 from line 26. If zero or less, enter -0- . . . . .	28	0808	00
29	<b>Taxable benefits.</b> Subtract line 28 from line 23. If zero or less, enter -0- . . . . .	29	0810	00
30	Enter \$3,000 (\$6,000 if two or more qualifying persons) . . . . .	30	0820	00
31	Enter the amount from line 25 and line 28. . . . .	31	0830	00
32	Subtract the amount on line 31 from the amount on line 30. If zero or less, <b>stop</b> . You <b>do not qualify</b> for the credit. <b>Exception</b> – If you paid 2007 expenses in 2008, see instructions for line 11 . . . . .	32	0840	00
33	Complete Side 1, Part III, line 2. Add the amounts in column (e) and enter the total here . . . . .	33	0850	00
34	Enter the amount from your federal Form 2441, Part III, line 34 . . . . .	34	0855	00
35	Enter the <b>smaller</b> of line 32, line 33, or line 34. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12 . . . . .	35	0860	00

## Worksheet – Credit for 2007 Expenses Paid in 2008

1.	Enter your 2007 qualified expenses paid in 2007. If you did not claim the credit for these expenses on your 2007 return, get and complete a 2007 form FTB 3506 for these expenses. You may need to amend your 2007 return. . . . .	1.	0910
2.	Enter your 2007 qualified expenses paid in 2008 . . . . .	2.	0920
3.	Add the amounts on line 1 and line 2 . . . . .	3.	0930
4.	Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more) . . . . .	4.	0940
5.	Enter any dependent care benefits received for 2007 and excluded from your income (from line 28 of 2007 form FTB 3506) . . . . .	5.	0950
6.	Subtract amount on line 5 from amount on line 4 and enter the result . . . . .	6.	0960
7.	Compare your and your spouse's/RDP's earned income for 2007 and enter the <b>smaller</b> amount. . . . .	7.	0970
8.	Compare the amounts on line 3, line 6, and line 7 and enter the <b>smallest</b> amount. . . . .	8.	0980
9.	Enter the amount from your 2007 form FTB 3506, Part III, line 6 . . . . .	9.	0990
10.	Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, <b>stop</b> here. You cannot increase your credit by any previous year's expenses . . . . .	10.	1000
11.	Enter your 2007 federal adjusted gross income (AGI) (from your 2007 Form 540/540A, line 13; or Long Form 540NR, line 13) . . . . .	11.	1010
12.	2007 federal AGI decimal amount (from 2007 form FTB 3506, instructions for line 7) . . . . .	12.	1020
13.	Multiply line 10 by line 12 . . . . .	13.	1030
14.	2007 California AGI decimal amount (from 2007 form FTB 3506, instructions for line 9) . . . . .	14.	1040
15.	Multiply line 13 by line 14. Enter the result here and on line 11 of your 2008 form FTB 3506. . . . .	15.	1050

**2008 Prison Inmate Labor Credit****3507**

Attach to your California tax return. The employer must keep the approved joint venture agreement for audit purposes.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ Corporation no. ☐ FEIN**0010**

Secretary of State (SOS) file number

<b>1</b>	Total qualifying wages. See instructions . . . . .	<b>1</b>	<b>0050</b>	00
<b>2</b>	Multiply line 1 by 10% (.10) . . . . .	<b>2</b>	<b>0060</b>	00
<b>3</b>	Pass-through prison inmate labor credit(s) from Schedule K-1 (100S, 541, 565, or 568). See instructions . . . . .	<b>3</b>	<b>0070</b>	00
<b>4</b>	Total available prison inmate labor credit. Add line 2 and line 3. See instructions . . . . .	<b>4</b>	<b>0080</b>	00
<b>5</b>	Carryover of the disallowed credit amount to future years. See instructions . . . . .	<b>5</b>	<b>0090</b>	00

**What's New**

**Business Tax Credit Limitation** – For taxable years beginning on or after January 1, 2008, and before January 1, 2010, business tax credits can only offset 50% of the net tax, if a corporation's taxable income is \$500,000 or more, or if an individual's net business income is \$500,000 or more.

Business tax credits disallowed due to the 50% limitation may be carried over. The carryover period for disallowed credits is extended by the number of taxable years the credits were not allowed.

**General Information****A Purpose**

Use form FTB 3507, Prison Inmate Labor Credit, to figure a credit for wages paid to prison inmates under an approved joint venture with the California Department of Corrections. Also use this form to claim pass-through prison inmate labor credits you received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3507 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, California S Corporation Franchise or Income Tax Return; Form 541, California Fiduciary Income Tax Return; Form 565, Partnership Return of Income; or Form 568, Limited Liability Company Return of Income. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568) Share of Income, Deductions, Credit, etc.

**B Qualifications**

California allows a credit equal to 10% of the wages paid to each prisoner who is employed under an approved joint venture with the California Department of Corrections.

The credit amount is based on wages paid to each qualifying employee during the taxable year for the duration of the contract agreement.

The credit applies only to wages paid pursuant to a contract agreement, between the director of corrections and the joint venture employer, executed on or before the day the individual begins work for the employer.

**C Limitations**

S corporations may claim only 1/3 of the credit against the 1.5% entity-level tax (3.5% for financial S corporations). The remaining 2/3 must be disregarded and may not be used as a carryover. S corporations can pass through 100% of the credit to their shareholders.

If a taxpayer owns an interest in a disregarded business entity [a single member limited liability company (SMLLC) not recognized by California, and for tax purposes is treated as a sole proprietorship owned by an individual or a branch owned by a corporation], the usable credit amount received from the disregarded entity is limited to the difference between the taxpayer's regular tax figured with the income of the disregarded

entity, and the taxpayer's regular tax figured without the income of the disregarded entity.

An SMLLC may be disregarded as an entity separate from its owner, and subject to certain statutory provisions that recognize otherwise disregarded entities for certain purposes, for example:

- The tax and fee of an LLC
- The return filing requirements of an LLC
- The credit limitations

Get Form 568, Limited Liability Company Tax booklet, for more information.

This credit cannot reduce the regular tax below the minimum franchise tax (corporations and S corporations), the annual tax (limited partnerships, limited liability partnerships, and LLCs classified as a partnership), the alternative minimum tax (corporations, exempt organizations, individuals, and fiduciaries), the built-in gains tax (S corporations), or the excess net passive income tax (S corporations). This credit cannot reduce regular tax below the tentative minimum tax (TMT). Get Schedule P (100, 100W, 540, 540NR, or 541), Alternative Minimum Tax and Credit Limitations, for more information.

There is **no** provision for carryover of any unused credit to succeeding taxable years and in no event can you carry this credit back and apply it against a prior year's tax.

**This credit is not refundable.**

**Corporate Members of a Unitary or Combined Group**

This credit cannot be allocated or otherwise transferred to another taxpayer, even if the other taxpayer is a member of a unitary or combined group or otherwise affiliated with the taxpayer who earned the credit.

**Specific Line Instructions**

**Line 1** – Enter the total amount of qualifying wages paid or incurred under the provisions of the approved joint venture.

**Line 3** – If you received more than one pass-through credit from S corporations, estates or trusts, partnerships, or LLCs classified as partnerships, add the amounts and enter the total on line 3. Attach a schedule showing the names and identification numbers of the entities from which the credits were passed through to you.

**Line 4** – The amount of this credit that you can claim on your tax return may be limited. Refer to the credit instructions in your tax booklet for more information. The instructions also explain how to claim this credit on your tax return. Use credit code number 162 when you claim this credit. Also see General Information C, Limitations.

**Line 5** – For taxable years 2008 and 2009 you are allowed to carryover the amount of credit that was disallowed due to the 50% limitation. The carryover period for a disallowed credit is extended by the number of taxable years the credit was not allowed. For more information see the applicable Schedule P.

**2008**

# Credit for Prior Year Alternative Minimum Tax — Individuals or Fiduciaries

**3510**

Attach to your California tax return.

Name(s) as shown on return

SSN, ITIN, or FEIN

**Part I Net Alternative Minimum Tax (AMT) on Exclusions****Section A – Form 540, Long Form 540NR (complete sections A & B), and Form 541 Filers**

1	Combine the amounts from your 2007 Schedule P (540 or 540NR), Part I, line 15 through line 18, and enter the result here. Schedule P (541) filers. See instructions. . . . .	1	0020	00
2	Enter any adjustments and tax preference items treated as exclusions. See instructions . . . . .	2	0030	00
3	AMT credit net operating loss deduction (AMTCNOLD). See instructions . . . . .	3	( 0040	00
4	Combine line 1 through line 3. If zero or less, enter -0- here and on line 13; see instructions. If you were married/RDP filing separately for 2007 and this amount is more than \$295,295, see instructions . . . . .	4	0050	00
5	Enter the amount from your 2007 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 1. Schedule P (541) filers: enter \$38,102. . . . .	5	0060	00
6	Enter the amount from your 2007 Schedule P (540 or 540NR), line 22, Exemption Worksheet, line 3. Schedule P (541) filers: enter \$142,887. . . . .	6	0070	00
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8, then go to line 9. Otherwise, go to line 8 . . . . .	7	0080	00
8	Multiply line 7 by 25% (.25). . . . .	8	0090	00
9	Subtract line 8 from line 5. If zero or less, enter -0- here. If completing for a child under age 14, see instructions. . . . .	9	0100	00
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 13. See instructions . . . . .	10	0110	00
11	Tentative minimum tax on exclusions. Multiply line 10 by 7% (.07). 2007 Long Form 540NR filers: enter the result here and go to Section B. . . . .	11	0120	00
12	Regular tax before credits. Enter the amount from your 2007 Schedule P (540), Part II, line 25; or Schedule P (541), Part III, line 9 . . . . .	12	0130	00
13	Net AMT on exclusions. Subtract line 12 from line 11. If zero or less, enter -0-. Enter the result here and go to Part II . . . . .	13	0140	00

**Section B – Long Form 540NR Filers**

14	Enter the amount from line 4. . . . .	14	0150	00
15	Enter the amount from your 2007 Schedule P (540NR), Part II, line 35. . . . .	15	0160	00
16	Total AMT adjusted gross income on exclusions. Add line 14 and line 15 . . . . .	16	0170	00
17	Enter the amount from your 2007 Schedule P (540NR), Part II, line 28. . . . .	17	0180	00
18	Enter any adjustments and preferences treated as an exclusion. See instructions. . . . .	18	0190	00
20	California AMT adjusted gross income on exclusions. Combine line 17 and line 18. Enter the result here. If you did not itemize deductions, enter the result here and on line 23. Skip line 21 through 23 and go to line 24 . . . . .	20	0200	00
21	AMT itemized deduction percentage on exclusions. Divide line 20 by line 16. Do not enter more than 1.0000 . . . . .	21	0210	
22	Prorated AMT itemized deductions on exclusions. Multiply line 15 by line 21 . . . . .	22	0212	00
23	CA alternative minimum taxable income on exclusions. Subtract line 22 from line 20. . . . .	23	0215	00
24	CA AMT rate on exclusions. Divide line 11 by line 4. Do not enter more than 1.0000 . . . . .	24	0218	
25	CA tentative minimum tax on exclusions. Multiply line 23 by line 24. . . . .	25	0220	00
26	Regular Tax. Enter the amount from 2007 Schedule P (540NR), Part II, line 44 . . . . .	26	0230	00
27	Net AMT on exclusions. Subtract line 26 from line 25. If less than zero, enter -0-. . . . .	27	0240	00

**Part II Credit Computation**

28	Enter the AMT from your 2007 Schedule P (540), Part II, line 26; Schedule P (540NR), Part II, line 45; or Schedule P (541), Part III, line 10. See instructions . . . . .	28	0250	00
29	Net AMT on exclusions. Enter the amount from line 13. Long Form 540NR filers: enter the amount from Section B, line 27 . . . . .	29	0260	00
30	Adjusted net AMT. Subtract line 29 from line 28. If less than zero, enter as a negative amount. . . . .	30	0270	00
31	Enter any carryover of unused AMT credit from 2007. See instructions . . . . .	31	0280	00
32	Combine line 30 and line 31. See instructions . . . . .	32	0290	00
33	Enter your 2008 regular tax from: Form 540, line 20; Long Form 540NR, line 24; or Form 541, line 21a. . . . .	33	0300	00
34	Exemption and other allowable credits. See instructions . . . . .	34	0310	00
35	Subtract line 34 from line 33 . . . . .	35	0320	00
36	Enter your 2008 tentative minimum tax. See instructions . . . . .	36	0330	00
37	Subtract line 36 from line 35. If zero or less, enter -0-. . . . .	37	0340	00
38	Prior year AMT credit. Enter the smaller of line 32 or line 37 here and in column (b) of Schedule P (540), Part III, line 10; Schedule P (540NR), Part III, line 10; or Schedule P (541), Part IV, line 10 . . . . .	38	0350	00
39	Subtract line 38 from line 32. This is the amount of your AMT credit carryover to 2009. . . . .	39	0360	00



**2008 Low-Income Housing Credit****3521**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ Corporation no. ☐ FEIN

Building identification number (BIN)

Secretary of State (SOS) file number

**0020****0010****Part I Credit Computation**

**1** Has the eligible basis of any project or building decreased since you received form CTC 3521A from the California Tax Credit Allocation Committee?  
☐ Yes ☐ No If "Yes," complete Part III before continuing. See General Information C.

**2** Current year credit. See instructions. **2** **0050** 00

**3** Enter any affiliated corporation or pass-through low-income housing credits from other entities below. See instructions.

If you are a	Current year low-income housing credits from –	(a) Name of entity passing through the credit –	(b) Identification numbers – California corporation, FEIN, etc.	(c) BIN	(d) Total amount of affiliated corporation or pass-through credit(s)	
<b>Corporation</b>	FTB 3521, line 10 of the affiliated corporation					00
<b>S corporation shareholder</b>	Schedule K-1 (100S), line 13a	<b>0060</b>	<b>0070</b>	<b>0080</b>	<b>0090</b>	00
<b>Beneficiary</b>	Schedule K-1 (541), line 13d	<b>0100</b>	<b>0110</b>	<b>0120</b>	<b>0130</b>	00
<b>Partner or LLC member</b>	Schedule K-1 (565, 568), line 15b	<b>0140</b>	<b>0150</b>	<b>0160</b>	<b>0170</b>	00

Total pass-through low-income housing credit. Add the amounts in column (d) **3** **0180** 00

**4** Current year low-income housing credit. Add line 2 and line 3. **4** **0190** 00

**5** Enter the amount of low-income housing credit on line 4 that is from passive activities.  
 If none of the amount on line 4 is from passive activities, enter -0- **5** **0200** 00

**6** Subtract line 5 from line 4 **6** **0210** 00

**7** Enter the allowable low-income housing credit from passive activities. See instructions. **7** **0220** 00

**8** Low-income housing credit carryover from prior year **8** **0230** 00

**9** Add line 6 through line 8 **9** **0240** 00

**10 Corporations only:** Amount of low-income housing credit allocated to affiliated corporations:

Corporation name	California corporation number	Amount of credit allocated

Total amount of low-income housing credit allocated. If you are not a corporation, enter -0- **10** **0250** 00

**11** Total available low-income housing credit. Subtract line 10 from line 9. **11** **0260** 00  
 This amount may be less than the amount on line 9 if your credit is limited by tentative minimum tax (TMT) or your tax liability. See instructions.

**Part II Carryover Computation**

<b>12</b> Amount of low-income housing credit claimed on the current year tax return . . . . .	<b>12</b>	<b>0270</b>	00
<b>13</b> Carryover to future years. Subtract line 12 from line 11 . . . . .	<b>13</b>	<b>0280</b>	00

**Part III Basis Recomputations.** Complete this part only if the basis in a project or building has decreased. Use additional sheets if necessary.

		(a) Building 1	(b) Building 2	(c) Total
<b>14</b> Date building was placed in service (month/year) . . . . .	<b>14</b>	<b>0290</b>	<b>0300</b>	
<b>15</b> BIN . . . . .	<b>15</b>	<b>0310</b>	<b>0320</b>	
<b>16</b> Eligible basis of building. See General Information C . . . . .	<b>16</b>	<b>0330</b>	<b>0340</b>	<b>0350</b>
<b>17</b> Low-income portion (lesser of unit percentage or floor-space percentage). See instructions. . . . .	<b>17</b>	<b>0360</b>	<b>0370</b>	
<b>18</b> Qualified basis of low-income building. Multiply line 16 by line 17 . . . . .	<b>18</b>	<b>0390</b>	<b>0400</b>	
<b>19</b> Applicable percentage. See General Information B, 2 . . . . .	<b>19</b>	<b>0420</b>	<b>0430</b>	
<b>20</b> Multiply line 18 by line 19. See Specific Line Instructions for Part I, line 2 . . . . .	<b>20</b>	<b>0450</b>	<b>0460</b>	<b>0470</b>



**2008 Research Credit****3523**

Attach to your California tax return.

SSN or ITIN or California corporation no.

FEIN

**0010**

Name(s) as shown on return

Secretary of State (SOS) file number

**Part I Credit Computation.** Read the instructions before completing this form.**Section A Regular Credit.** Skip this section and go to Section B, Alternative Incremental Credit, if you are electing the alternative incremental credit.

**Line 1 through line 4 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations). Individuals, estates, trusts, partnerships, S corporations, and limited liability companies (LLCs), begin on line 5.**

1	Basic research payments paid or incurred during the taxable year. See instructions . . . . .	1	<b>0020</b>	00
2	Base period amount. See instructions . . . . .	2	<b>0030</b>	00
3	Subtract line 2 from line 1. If less than zero, enter -0- . . . . .	3	<b>0040</b>	00
4	Multiply line 3 by 24% (.24) . . . . .	4	<b>0050</b>	00
<b>Qualified research expenses paid or incurred.</b>				
5	Wages for qualified services. See instructions . . . . .	5	<b>0060</b>	00
6	Cost of supplies. See instructions . . . . .	6	<b>0070</b>	00
7	Rental or lease costs of computers. See instructions . . . . .	7	<b>0080</b>	00
8	Enter the applicable percentage of contract research expenses. See instructions . . . . .	8	<b>0090</b>	00
9	Total qualified research expenses. Add line 5 through line 8 . . . . .	9	<b>0100</b>	00
10	Enter fixed-base percentage, but not more than 16% (.16). See instructions . . . . .	10	<b>0110</b>	%
11	Enter average annual gross receipts. See instructions . . . . .	11	<b>0120</b>	00
12	Base amount. Multiply line 11 by the percentage on line 10. . . . .	12	<b>0130</b>	00
13	Subtract line 12 from line 9. If zero or less, enter -0- . . . . .	13	<b>0140</b>	00
14	Multiply line 9 by 50% (.50). See instructions . . . . .	14	<b>0150</b>	00
15	Enter the smaller of line 13 or line 14. . . . .	15	<b>0160</b>	00
16	Multiply line 15 by 15% (.15) . . . . .	16	<b>0170</b>	00
17 a	Regular credit. Add line 4 and line 16. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule to attach. . . . .	17a	<b>0180</b>	00
b	Reduced regular credit under IRC Section 280C(c). Multiply line 17a by the applicable percentage below:		<b>@0185</b>	
	• 90.7% (.907) for individuals and estates or trusts			
	• 91.16% (.9116) for corporations			
	• 98.5% (.985) for S corporations			
	Enter the reduced credit amount and write "Section 280C(c)" on the dotted line to the left of line 17b. . . . .	<b>0200</b> 17b	<b>0190</b>	00

**Section B Alternative Incremental Credit.** Skip this section if you completed Section A, Regular Credit.

Line 18 through line 21 are to be completed only by corporations (other than S corporations, personal holding companies, and service organizations).  
 Individuals, estates, trusts, partnerships, S corporations, and LLCs, begin on line 22.

18	Basic research payments paid or incurred during the taxable year. See instructions . . . . .	18		00
19	Base period amount. See instructions . . . . .	19		00
20	Subtract line 19 from line 18. If less than zero, enter -0- . . . . .	20		00
21	Multiply line 20 by 24% (.24) . . . . .	21		00
<b>Qualified research expenses paid or incurred.</b>				
22	Wages for qualified services. See instructions . . . . .	22	0250	00
23	Cost of supplies. See instructions . . . . .	23	0260	00
24	Rental or lease costs of computers. See instructions . . . . .	24	0270	00
25	Enter the applicable percentage of contract research expenses. See instructions . . . . .	25	0280	00
26	Total qualified research expenses. Add line 22 through line 25 . . . . .	26	0290	00
27	Enter average annual gross receipts. See instructions . . . . .	27	0300	00
28	Multiply line 27 by 1% (.01) . . . . .	28	0310	00
29	Subtract line 28 from line 26 . . . . .	29	0320	00
30	Multiply line 27 by 1.5% (.015) . . . . .	30	0330	00
31	Subtract line 30 from line 26. If zero or less, enter -0- . . . . .	31	0340	00
32	Subtract line 31 from line 29. If zero or less, enter -0- . . . . .	32	0350	00
33	Multiply line 27 by 2% (.02) . . . . .	33	0360	00
34	Subtract line 33 from line 26. If zero or less, enter -0- . . . . .	34	0370	00
35	Subtract line 34 from line 31. If zero or less, enter -0- . . . . .	35	0380	00
36	Multiply line 32 by 1.49% (.0149) . . . . .	36	0390	00
37	Multiply line 35 by 1.98% (.0198) . . . . .	37	0400	00
38	Multiply line 34 by 2.48% (.0248) . . . . .	38	0410	00
39 a	Alternative incremental credit. Add line 21, line 36, line 37, and line 38. If you do not elect the reduced credit under IRC Section 280C(c), enter the result here, and see instructions for the schedule that must be attached . . . . .	39a	0420	00
b	Reduced alternative incremental credit under IRC Section 280C(c). Multiply line 39a by the applicable percentage below:		@0425	
	• 90.7% (.907) for individuals and estates or trusts			
	• 91.16% (.9116) for corporations			
	• 98.5% (.985) for S corporations			
	Enter the reduced credit amount and write "Section 280C(c)" on the dotted line to the left of line 39b. . . . .	0440	0430	00
40	Pass-through research credit(s) from S corporations, estates, trusts, partnerships, and LLCs. See instructions . . . . .	40	0450	00
41	Current year research credit. If you did not elect the reduced credit under IRC Section 280C(c), add line 17a or line 39a to line 40 and enter the result here. If you elected the reduced credit under IRC Section 280C(c), add line 17b or line 39b to line 40 and enter the result here . . . . .	41	0460	00
42	Enter the amount of credit on line 41 that is from passive activities. If none of the amount on line 41 is from passive activities, enter -0- . . . . .	42	0470	00
43	Subtract line 42 from line 41 . . . . .	43	0480	00
44	Enter the allowable credit from passive activities. See instructions . . . . .	44	0490	00
45	Non-passive activity credit carryover from prior year. See instructions . . . . .	45	0500	00
46	Total available research credit. Add line 43 through line 45 . . . . .	46	0510	00
Your credit may be limited. See instructions for line 46.				

**Part II Carryover Computation.** Do not complete this part if you file Schedule P (100, 100W, 540, 540NR, or 541).

47	Amount of research credit claimed on current year tax return. See line 46 instructions . . . . .	47	0520	00
48	Credit carryover available to future years. Subtract line 47 from line 46 . . . . .	48	0530	00

**2008 Investment Interest Expense Deduction****3526**

Attach to Form 540, Long Form 540NR, or Form 541.

Name(s) as shown on return		SSN, ITIN, or FEIN
1	Investment interest expense paid or accrued in 2008. See instructions . . . . .	1 0010 00
2	Disallowed investment interest expense from 2007 form FTB 3526, line 7. If zero or less, enter -0- . . . . .	2 0020 00
3	Total investment interest expense. Add line 1 and line 2. . . . .	3 0030 00
4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment). See instructions. . . . .	4a 0032 00
4b	Net gain from the disposition of property held for investment. See instructions . . . . .	4b 0035 00
4c	Net capital gain from the disposition of property held for investment. See instructions. . . . .	4c 0040 00
4d	Subtract line 4c from line 4b. If zero or less, enter -0- . . . . .	4d 0042 00
4e	Enter all or part of the amount on line 4c that you elect to include in investment income. Do not include more than the amount on line 4b. See instructions . . . . .	4e 0044 00
4f	Investment income. Add line 4a, line 4d, and line 4e . . . . .	4f 0046 00
5	Investment expenses. See instructions . . . . .	5 0050 00
6	Net investment income. Subtract line 5 from line 4f. . . . .	6 0060 00
7	Disallowed investment interest expense to be carried forward to 2009. Subtract line 6 from line 3. If zero or less, enter -0- . . . . .	7 0070 00
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. Form 541 filers, stop here and see instructions. All other filers, go to line 9 . . . . .	8 0080 00
9	Enter the amount from federal Form 4952, line 8. . . . .	9 0082 00
10	California investment interest expense deduction adjustment. Enter the difference between line 8 and line 9. See instructions. . . . .	10 0084 00

**General Information**

In general, California law conforms to the Internal Revenue Code (IRC) as of January 2005. However, there are continuing differences between California and federal law. When California conforms to federal tax law changes, we do not always adopt all of the changes made at the federal level. For more information, go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **conformity**. Additional information can be found in FTB Pub. 1001, Supplemental Guidelines to California Adjustments, the instructions for California Schedule CA (540 or 540NR), California Adjustments, and the Business Entity tax booklets.

The instructions provided with California tax forms are a summary of California tax law and are only intended to aid taxpayers in preparing their state income tax returns. We include information that is most useful to the greatest number of taxpayers in the limited space available. It is not possible to include all requirements of the California Revenue and Taxation Code (R&TC) in the tax booklets. Taxpayers should not consider the tax booklets as authoritative law.

Net capital gain from the disposition of property held for investment is excluded from investment income when figuring the investment interest limitation. However, taxpayers may elect to include in their investment income as much of their net capital gain investment income as they choose, if they also reduce the amount of net capital gain eligible for the special federal capital gain tax rate.

This form allows you to make a separate California election to include net capital gain investment income in the calculation of the investment interest limitation. However, California taxes all income at the same rate. Consider the effect on your California tax before making a separate California election or applying the federal election for California purposes.

**Registered Domestic Partners (RDP)**

RDPs under California law must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

**Military Personnel** – Servicemembers domiciled outside of California, and their spouses/RDP, may exclude the member's military compensation from gross income when computing the tax rate on nonmilitary income. Requirements for military servicemembers domiciled in California remain unchanged. Military servicemembers domiciled in California must include their military pay in

total income. In addition, they must include their military pay in California source income when stationed in California. However, military pay is not California source income when a servicemember is permanently stationed outside of California. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

**A Purpose**

Use form FTB 3526, Investment Interest Expense Deduction, to figure the amount of investment interest expense deductible for the current year and the amount, if any, to carry forward to future years. Interest expense paid by an individual, estate, or trust on a loan allocable to property held for investment may not be fully deductible in the current year.

**B Who Must File**

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete and attach form FTB 3526 to your tax return.

**Exception:** You do not have to file form FTB 3526 if **all** of the following apply:

- Your only investment income was from interest or dividends.
- You have no other deductible expenses connected with the production of interest or dividends.
- Your investment interest expense is not more than your investment income.
- You have no disallowed investment interest expense from 2007.

**2008 Credit Carryover Summary****3540**

Attach to your California tax return.

**You do not need to complete this form if you file Schedule P (100, 100W, 540, 540NR, or 541).**☐ SSN or ITIN ☐ Corporation no. ☐ FEIN**0010**

Name(s) as shown on your California tax return

Secretary of State (SOS) file number

(a) Code	(b) Name of repealed credit	(c) Credit carryover available from prior years	(d) Credit carryover used this year	(e) Credit carryover to future years
<b>*0020</b>	<b>+0030</b>	<b>+0040</b>	<b>+0050</b>	<b>+0060</b>
<b>0070</b>	<b>0080</b>	<b>0090</b>	<b>0100</b>	<b>0110</b>
<b>0120</b>	<b>0130</b>	<b>0140</b>	<b>0150</b>	<b>0160</b>
<b>0170</b>	<b>0180</b>	<b>0190</b>	<b>0200</b>	<b>0210</b>
<b>0220</b>	<b>0230</b>	<b>0240</b>	<b>0250</b>	<b>0260</b>
<b>0270</b>	<b>0280</b>	<b>0290</b>	<b>0300</b>	<b>0310</b>
<b>0320</b>	<b>0330</b>	<b>0340</b>	<b>0350</b>	<b>0360</b>
<b>0370</b>	<b>0380</b>	<b>0390</b>	<b>0400</b>	<b>0410</b>
<b>0420</b>	<b>0430</b>	<b>0440</b>	<b>0450</b>	<b>0460</b>
<b>0470</b>	<b>0480</b>	<b>0490</b>	<b>0500</b>	<b>0510</b>
<b>0520</b>	<b>0530</b>	<b>0540</b>	<b>0550</b>	<b>0560</b>
<b>0570</b>	<b>0580</b>	<b>0590</b>	<b>0600</b>	<b>0610</b>
<b>0620</b>	<b>0630</b>	<b>0640</b>	<b>0650</b>	<b>0660</b>
<b>0670</b>	<b>0680</b>	<b>0690</b>	<b>0700</b>	<b>0710</b>

**What's New**

**Business Tax Credit Limitation** – For taxable years beginning on or after January 1, 2008, and before January 1, 2010, business tax credits can only offset 50% of the net tax, if a corporation's taxable income is \$500,000 or more, or if an individual's net business income is \$500,000 or more.

Business tax credits disallowed due to the 50% limitation may be carried over. The carryover period for disallowed credits is extended by the number of taxable years the credits were not allowed.

**General Information**

References in these instructions are to the California Revenue and Taxation Code (R&TC).

**A Purpose**

Use form FTB 3540, Credit Carryover Summary, to figure a prior year credit carryover of one or more repealed credits that no longer have separate credit forms. Credit carryovers may **not** be carried back and applied against a prior year's tax. The repeal dates have passed for the credits listed below. However, these credits had carryover features.

You may claim these credits **only** if carryovers are available from a prior year(s).

You must keep your old tax returns along with the appropriate information to substantiate that you are entitled to the credits claimed on this form. The Franchise Tax Board can request that information even on tax returns for years that are past the statute of limitations.

You do not need to complete this form if you file Schedule P (100, 100W, 540, 540NR, or 541), Alternative Minimum Tax and Credit Limitations.

**B Credit Carryover**

Use the credit code number listed to the left of the credit name when you enter the credit amount on your tax return.

**Code 175 – Agricultural Products Credit Carryover**

You may claim a credit carryover if you donated agricultural products to a nonprofit organization under **former** R&TC Sections 17053.12 and 23608, only if a carryover is available from tax years 1989 through 1991.

**Code 196 – Commercial Solar Electric System Credit Carryover**

You may claim a credit carryover for the costs of installing commercial solar electric systems under **former** R&TC Sections 17052.5 and

**2008 Enhanced Oil Recovery Credit****3546**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ Corporation no. ☐ FEIN**0010**

Secretary of State (SOS) file number

**Credit Computation**

<b>1</b>	Qualified enhanced oil recovery costs. See instructions .....	<b>1</b>		
<b>2</b>	Current year credit. Multiply line 1 by 5% (.05) .....	<b>2</b>		
<b>3</b>	Pass-through enhanced oil recovery credit from Schedule K-1 (100S, 541, 565, or 568). See instructions .....	<b>3</b>		
<b>4</b>	Total current year enhanced oil recovery credit. Add line 2 and line 3 .....	<b>4</b>		
<b>5</b>	Credit carryover from 2007. See instructions .....	<b>5</b>	<b>0060</b>	00
<b>6</b>	Total available enhanced oil recovery credit. Add line 4 and line 5 .....	<b>6</b>	<b>0070</b>	00
<b>7</b>	Enter the amount of credit claimed on the current year tax return .....	<b>7</b>	<b>0080</b>	00
	This amount may be less than the amount on line 6 if your credit is limited by tentative minimum tax or your tax liability. See instructions for line 7.			
<b>8</b>	Credit carryover available for future years. Subtract line 7 from line 6 .....	<b>8</b>	<b>0090</b>	00

**What's New**

**Business Tax Credit Limitation** – For taxable years beginning on or after January 1, 2008, and before January 1, 2010, business tax credits can only offset 50% of the net tax, if a corporation's taxable income is \$500,000 or more, or if an individual's net business income is \$500,000 or more.

Business tax credits disallowed due to the 50% limitation may be carried over. The carryover period for disallowed credits is extended by the number of taxable years the credits were not allowed.

**Assigned Credits to Affiliated Corporations** – For taxable years beginning on or after July 1, 2008, credit earned by members of a combined reporting group may be assigned to an affiliated corporation. A credit assigned may only be applied by the affiliated corporation against their tax in a taxable year beginning on or after January 1, 2010.

**General Information**

California allows an enhanced oil recovery credit similar to the federal enhanced oil recovery credit under Internal Revenue Code (IRC) Section 43, with exceptions. Unless specifically identified otherwise, references in these instructions are to the IRC as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the Franchise Tax Board (FTB) will disregard the cents. This helps process your return quickly and accurately.

**A Purpose**

Use form FTB 3546, Enhanced Oil Recovery Credit, to figure the current year credit and any carryover credit for qualified enhanced

oil recovery costs for qualified oil recovery projects located within California. Also use this form to claim pass-through enhanced oil recovery credits you received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3546 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, California S Corporation Franchise or Income Tax Return; Form 541, California Fiduciary Income Tax Return; Form 565, Partnership Return of Income; or Form 568, Limited Liability Company Return of Income. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568), Share of Income, Deductions, Credits, etc.

**B Description**

The California enhanced oil recovery credit is available for taxable years beginning on or after January 1, 1996. The tentative enhanced oil recovery credit is equal to 5% (representing 1/3 of the federal enhanced oil recovery credit) of the qualified enhanced oil recovery costs for qualified oil recovery projects located within California. See General Information F, Limitations, for limitations on the enhanced oil recovery credit.

**C California and Federal Differences**

The federal enhanced oil recovery credit under IRC Section 43 and the California enhanced oil recovery credit under R&TC Sections 17052.8 and 23604 are generally the same, except that:

1. The California credit is equal to **5%** of the qualified enhanced oil recovery costs for

qualified oil recovery projects **located within California**. The federal credit is equal to 15% of the qualified enhanced oil recovery costs for qualified oil recovery projects located within the United States. It includes the seabed and subsoil adjacent to the territorial waters of the United States as defined under IRC Section 638(1).

2. California **does not allow** the enhanced oil recovery credit for the following taxpayers:

- Taxpayers who are **retailers of oil or natural gas** (excluding bulk sales of aviation fuels) and sell directly or through a related person to the Department of Defense. See IRC Sections 613A(d)(2) and 613A(d)(3) for more information.
- Taxpayers (or related persons) who are **refiners of crude oil** and, on any day during the taxable year, whose daily refinery output exceeded 50,000 barrels. See IRC Section 613A(d)(4) for more information.

3. Taxpayers may carry over the California credit for 15 years. The credit is subject to limitations described in General Information F, Limitations. The federal credit is part of the general business credit subject to the limitations imposed by IRC Section 38.

**D Definitions**

**Qualified enhanced oil recovery costs** –

1. Any amount the taxpayer pays or incurs during the taxable year for tangible property located within California:
  - That is an integral part of a qualified enhanced oil recovery project in California.
  - For which depreciation (or amortization) is allowable.



**2008 Donated Agricultural Products Transportation Credit****3547**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ Corporation no. ☐ FEIN**0010**

Secretary of State (SOS) file number

<b>1</b>	Eligible transportation costs. See instructions . . . . .	<b>1</b>	<b>0050</b>	00
<b>2</b>	Current year credit. Multiply line 1 by 50% (.50). . . . .	<b>2</b>	<b>0060</b>	00
<b>3</b>	Pass-through donated agricultural products transportation credit(s) from Schedule K-1 (100S, 541, 565, or 568). See instructions . . . . .	<b>3</b>	<b>0070</b>	00
<b>4</b>	Total current year donated agricultural products transportation credit. Add line 2 and line 3 . . . . .	<b>4</b>	<b>0080</b>	00
<b>5</b>	Credit carryover from a prior year . . . . .	<b>5</b>	<b>0090</b>	00
<b>6</b>	Total available donated agricultural products transportation credit. Add line 4 and line 5 . . . . .	<b>6</b>	<b>0100</b>	00
<b>7</b>	Enter the amount of credit claimed on your current year tax return . . . . . This amount may be less than the amount on line 6 if your credit is limited by tentative minimum tax or your tax liability. See instructions.	<b>7</b>	<b>0110</b>	00
<b>8</b>	Credit carryover available for future years. Subtract line 7 from line 6 . . . . .	<b>8</b>	<b>0120</b>	00

**What's New**

**Business Tax Credit Limitation** – For taxable years beginning on or after January 1, 2008, and before January 1, 2010, business tax credits can only offset 50% of the net tax, if a corporation's taxable income is \$500,000 or more, or if an individual's net business income is \$500,000 or more.

Business tax credits disallowed due to the 50% limitation may be carried over. The carryover period for disallowed credits is extended by the number of taxable years the credits were not allowed.

**Assigned Credits to Affiliated Corporations** – For taxable years beginning on or after July 1, 2008, credit earned by members of a combined reporting group may be assigned to an affiliated corporation. A credit assigned may only be applied by the affiliated corporation against their tax in a taxable year beginning on or after January 1, 2010.

**General Information**

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the Franchise Tax Board (FTB) will disregard the cents. This helps process your return quickly and accurately.

**A Purpose**

Use form FTB 3547, Donated Agricultural Products Transportation Credit, to figure the amount of credit allowed for the transportation of agricultural products donated to nonprofit charitable organizations. Also use this form to claim pass-through donated agricultural products transportation credits received from S corporations, estates or trusts, or partnerships.

S corporations, estates or trusts, partnerships, and limited liability companies (LLCs) classified as partnerships should complete form FTB 3547 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, California S Corporation Franchise or Income Tax Return; Form 541, California Fiduciary Income Tax Return; Form 565, Partnership Return of Income; or Form 568, Limited Liability Company Return of Income. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568), Share of Income, Deductions, Credits, etc.

**B Description**

For taxable years beginning on or after January 1, 1996, you are allowed a credit of 50% of the eligible transportation costs paid or incurred in connection with the transportation of any donated agricultural product.

**C Qualifications**

To qualify for this credit, you must be engaged in the business of processing, distributing, or selling agricultural products. You may claim the credit for eligible transportation costs paid or incurred in connection with the donation of any agricultural product to a nonprofit charitable organization. If two or more taxpayers share in the expenses eligible for the credit, each taxpayer shall be eligible to receive the tax credit in proportion to their respective share of the expenses paid or incurred.

**Certification**

You must receive a certificate from the nonprofit charitable organization certifying that your agricultural product donation is in accordance with the provisions of the California Food and Agricultural Code. You should retain this certificate and provide a copy to the FTB upon request.

**2008 Disabled Access Credit for Eligible Small Businesses****3548**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ Corporation number ☐ FEIN

Address of facility (number and street)

0010  
Secretary of State (SOS) file number

City

State ZIP Code

1	Eligible access expenditures. See instructions	1	0040	00
2	Maximum amount of eligible access expenditures	2	\$250	00
3	Enter the smaller of line 1 or line 2	3	0060	00
4	Current year credit. Multiply line 3 by 50% (.50).	4	0070	00
5	Pass-through disabled access credit(s) from Schedule K-1 (100S, 541, 565, or 568). See instructions	5	0080	00
6	Total current year disabled access credit. Add line 4 and line 5, but do not enter more than \$125	6	0090	00
7	Credit carryover from prior year	7	0094	00
8	Total available disabled access credit. Add line 6 and line 7	8	0097	00
9	Enter the amount of credit claimed on the current year tax return, but do not enter more than \$125 This amount may be less than the amount on line 8 if your credit is limited by tentative minimum tax or your tax liability. See the instructions for line 9.	9	0100	00
10	Credit carryover available for future years. Subtract line 9 from line 8	10	0110	00

**What's New**

**Business Tax Credit Limitation** – For taxable years beginning on or after January 1, 2008, and before January 1, 2010, business tax credits can only offset 50% of the net tax, if a corporation's taxable income is \$500,000 or more, or if an individual's net business income is \$500,000 or more.

Business tax credits disallowed due to the 50% limitation may be carried over. The carryover period for disallowed credits is extended by the number of taxable years the credits were not allowed.

**Assigned Credits to Affiliated Corporations** – For taxable years beginning on or after July 1, 2008, credit earned by members of a combined reporting group may be assigned to an affiliated corporation. A credit assigned may only be applied by the affiliated corporation against their tax in a taxable year beginning on or after January 1, 2010.

**General Information**

California allows a disabled access credit that is similar to the federal disabled access credit under Internal Revenue Code (IRC) Section 44, with exceptions. Unless specifically identified otherwise, references in these instructions are to the IRC as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the Franchise Tax Board (FTB) will disregard the cents. This helps process your return quickly and accurately.

**A Purpose**

Eligible small businesses use form FTB 3548, Disabled Access Credit for Eligible Small Businesses, to figure a credit for expenditures to provide access to disabled individuals. Also use this form to claim pass-through disabled access credits received from S corporations, estates or trusts, partnerships, or limited liability companies (LLCs) classified as partnerships.

S corporations, estates or trusts, partnerships, and LLCs classified as partnerships should complete form FTB 3548 to figure the amount of credit to pass through to shareholders, beneficiaries, partners, or members. Attach this form to Form 100S, California S Corporation Franchise or Income Tax Return; Form 541, California Fiduciary Income Tax Return; Form 565, Partnership Return of Income; or Form 568, Limited Liability Company Return of Income. Show the pass-through credit for each shareholder, beneficiary, partner, or member on Schedule K-1 (100S, 541, 565, or 568), Share of Income, Deductions, Credits, etc.

**B Description**

The amount of California credit allowed an eligible small business is 50% (.50) of the qualified expenditures that do not exceed \$250 per taxable year. The maximum credit per eligible small business per taxable year is \$125.

**C California and Federal Differences**

The federal disabled access credit under IRC Section 44 and the California disabled access credit under R&TC Sections 17053.42 and 23642 are generally the same, except:

- California bases the credit on 50% (.50) of the eligible access expenditures up to \$250. Federal bases the credit on 50% (.50) of the eligible access expenditures that exceed \$250 up to a maximum of \$10,250.
- California allows a carryover of the credit until it is exhausted. The federal credit is one of the general business credits subject to the limitations imposed by IRC Section 38.

**D Qualifications**

To qualify for the disabled access credit, you must be an **eligible small business** that complies with the federal Americans with Disabilities Act of 1990 (Public Law 101-336) and pay or incur eligible access



**2008 Enterprise Zone Employee Credit****3553**

Attach to your California tax return.

Name(s) as shown on return

SSN or ITIN

**Step 1: Complete the Enterprise Zone Employee Credit Qualification Checklist on page 3 of the instructions to see if you qualify to take this credit.****Step 2: Complete the form below to figure your available credit.**

<b>1</b> Enter the total amount of wages you earned working in an enterprise zone. Do not enter more than \$10,500 . . . . .	<b>1</b>	<b>0010</b>	00
<b>2</b> If you file a joint return, enter the total amount of wages your spouse/RDP earned working in an enterprise zone. Do not enter more than \$10,500. . . . .	<b>2</b>	<b>0020</b>	00
<b>3</b> Add line 1 and line 2. . . . .	<b>3</b>	<b>0030</b>	00
<b>4</b> Multiply the amount on line 3 by 5% (.05). . . . .	<b>4</b>	<b>0040</b>	00
<b>5</b> Enter the amount from Form 540 or Long Form 540NR, line 17 . . . . .	<b>5</b>	<b>0050</b>	00
<b>6</b> If the amount on line 5 is either of the following:			
• Equal to or less than the amount on line 3, enter -0- here and skip to line 10.			
• More than the amount on line 3, enter the amount from line 3. . . . .	<b>6</b>	<b>0060</b>	00
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>	<b>0070</b>	00
<b>8</b> Multiply line 7 by 9% (.09). . . . .	<b>8</b>	<b>0080</b>	00
<b>9</b> Subtract line 8 from line 4. If the result is zero or less, <b>STOP</b> . You do not qualify for this credit . . . . .	<b>9</b>	<b>0090</b>	00
<b>10</b> Enter the total amount of enterprise zone wages. See instructions . . . . .	<b>10</b>	<b>0100</b>	00
<b>11</b> Enter the total amount of employee business expenses that you paid relating to your work in the enterprise zone. See instructions . . . . .	<b>11</b>	<b>0110</b>	00
<b>12</b> Net enterprise zone wage income. Subtract line 11 from line 10 . . . . .	<b>12</b>	<b>0120</b>	00
<b>13</b> Enter the amount of tax for the amount on line 12. See instructions . . . . .	<b>13</b>	<b>0130</b>	00
<b>14</b> Total available enterprise zone employee credit. Enter the smaller of line 9 or line 13. If you entered -0- on line 6 and skipped to line 10, enter the smaller of line 4 or line 13 . . . . .	<b>14</b>	<b>0140</b>	00

Your credit may be limited. See the instructions for line 14.

**2008**

# Tax Computation for Children Under Age 14 with Investment Income

**3800****Attach ONLY to the child's Form 540 or Long Form 540NR**

Child's name as shown on return

**0010**

Child's SSN or ITIN

**0020**

Parent's name (first, initial, and last). (Caution: See instructions before completing.)

**0030**

Parent's SSN or ITIN

**0040**

Parent's filing status (check one):

☐ Single   
 ☐ Married/RDP filing jointly   
 ☐ Married/RDP filing separately   
 ☐ Head of household   
 ☐ Qualifying widow(er) **0050**
Enter number of exemptions claimed on parent's return. . . . . **0060** ☐**Part I Child's net investment income**

- 1** Enter the child's investment income, such as taxable interest, ordinary dividends, and capital gains.  
See instructions. If this amount is \$1,800 or less, stop here; do not file this form . . . . . **1** **0070** 00
- 2** If the child DID NOT itemize deductions on Form 540 or Long Form 540NR, enter \$1,800. If the child ITEMIZED deductions, see instructions . . . . . **2** **0080** 00
- 3** Subtract line 2 from line 1. If zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return. . . . . **3** **0090** 00
- 4** Enter the child's **taxable** income from Form 540, line 19 or **total taxable** income from Long Form 540NR, line 19. . . . . **4** **0100** 00
- 5** Net investment income. Enter the **smaller** of line 3 or line 4. . . . . **5** **0110** 00

**Part II Tentative tax based on the tax rate of the parent listed above**

- 6** Enter the parent's **taxable** income from Form 540, line 19; Form 540A, line 16; or **total taxable** income from Long or Short Form 540NR, line 19. If zero or less, enter -0- . . . . . **6** **0120** 00
- 7** Enter the total net investment income, if any, from form(s) FTB 3800, line 5, of ALL OTHER children of the parent identified above. **Do not** include the amount from line 5 above. . . . . **7** **0130** 00
- 8** Add line 5 through line 7 . . . . . **8** **0140** 00
- 9** Enter the tax on the amount on line 8 based on the **parent's** filing status. Use the tax table or tax rate schedules found in the 2008 instructions for Forms 540/540A. See instructions for Long or Short Form 540NR filers . . . . . **9** **0150** 00
- 10** Enter the parent's tax from Form 540, line 20 or Form 540A, line 17. See instructions for Long or Short Form 540NR filers. Do not include any tax from FTB 3803 . . . . . **10** **0160** 00
- 11** Subtract line 10 from line 9. If you did not enter an amount on line 7, then enter the amount from line 11 on line 13 and skip line 12a and line 12b . . . . . **11** **0170** 00
- 12 a** Add line 5 and line 7 . . . . . **12a** **0180** 00
- b** Divide line 5 by line 12a. Enter the result as a decimal (rounded to four places) . . . . . **12b** X **0190**
- 13** Multiply line 11 by the decimal amount on line 12b. . . . . **13** **0200** 00

**Part III Child's tax**

If the amounts on line 4 and line 5 above are the same, enter -0- on line 15 and go to line 16.

- 14** Subtract line 5 from line 4 . . . . . **14** **0210**
- 15** Enter the tax on the amount on line 14 based on the **child's** filing status. Use the tax table or tax rate schedules found in the 2008 instructions for Form 540. See instructions for Long Form 540NR filers . . . . . **15** **0220**
- 16** Add line 13 and line 15 . . . . . **16** **0230**
- 17** Enter the tax on the amount on line 4 based on the **child's** filing status. Use the tax table or tax rate schedules found in the 2008 instructions for Form 540. See instructions for Long Form 540NR filers . . . . . **17** **0240**
- 18** Compare the amounts on line 16 and line 17. Enter the **larger** of the two amounts here and on the child's Form 540, line 20. Also fill in the circle labeled "FTB 3800" on the child's tax return.  
See instructions for Long Form 540NR filers. . . . . **18** **0250**

**2008 Passive Activity Loss Limitations****3801****Attach to Form 540, Long Form 540NR, Form 541, or Form 100S (S Corporations).**

Name(s) as shown on return

SSN, ITIN, FEIN, or CA. corporation no.

**Part I 2008 Passive Activity Loss**

See the instructions for Worksheet 1 and Worksheet 3 for federal Form 8582 before completing Part I. Be sure to use California amounts

**Rental Real Estate Activities with Active Participation**

<b>1a</b> Activities with net income from Worksheet 1, column (a) .....	<b>1a</b>	<b>0010</b>	00	
<b>1b</b> Activities with net loss from Worksheet 1, column (b) .....	<b>1b</b>	( <b>0020</b> )	00	
<b>1c</b> Prior year unallowed losses from Worksheet 1, column (c) .....	<b>1c</b>	( <b>0030</b> )	00	
<b>1d</b> Combine line 1a, line 1b, and line 1c .....	<b>1d</b>	<b>0040</b>	00	

**All Other Passive Activities**

<b>2a</b> Activities with net income from Worksheet 2, column (a) .....	<b>2a</b>	<b>0050</b>	00	
<b>2b</b> Activities with net loss from Worksheet 2, column (b) .....	<b>2b</b>	( <b>0060</b> )	00	
<b>2c</b> Prior year unallowed losses from Worksheet 2, column (c) .....	<b>2c</b>	( <b>0070</b> )	00	
<b>2d</b> Combine line 2a, line 2b, and line 2c .....	<b>2d</b>	<b>0080</b>	00	
<b>3</b> Combine line 1d and line 2d. If the result is net income or zero, see the instructions for line 3. If line 3 and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10. See instructions .....	<b>3</b>	<b>0090</b>	00	

**Part II Special Allowance for Rental Real Estate with Active Participation**

Enter all numbers in Part II as positive amounts. See instructions.

<b>4</b> Enter the <b>smaller</b> of losses from line 1d or line 3 .....	<b>4</b>	<b>0100</b>	00
<b>5</b> Enter \$150,000. If married/RDP filing a separate return, see instructions .....	<b>5</b>	<b>0110</b>	00
<b>6</b> Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 6 is equal to or more than line 5, skip line 7 and line 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7 .....	<b>6</b>	<b>0120</b>	00
<b>7</b> Subtract line 6 from line 5 .....	<b>7</b>	<b>0130</b>	00
<b>8</b> Multiply line 7 by 50% (.50). <b>Do not</b> enter more than \$25,000 .....	<b>8</b>	<b>0140</b>	00
<b>9</b> Enter the <b>smaller</b> of line 4 or line 8 .....	<b>9</b>	<b>0150</b>	00

**Part III Total Losses Allowed**

<b>10</b> Add the income, if any, from line 1a and line 2a and enter the total .....	<b>10</b>	<b>0160</b>	00
<b>11</b> <b>Total losses allowed from all passive activities for 2008.</b> Add line 9 and line 10 .....	<b>11</b>	<b>0170</b>	00

See the instructions on Page 2 to find out how to report the losses on your tax return.

# California Worksheets

Attach Side 2 to your California tax return.

## California Passive Activity Worksheet (See General Instructions for Step 1.)

Use this worksheet to figure California income (loss) from passive activities **before** application of passive activity loss (PAL) rules.

(a) Passive Activity Enter a description of the activity	(b) Federal Schedule Enter the name of the federal form or schedule on which you reported the activity	(c) California Schedule Enter the name of the California form or schedule, if any, used to calculate the California adjustment	(d) Federal Amount Enter your current year federal net income (loss) before application of the PAL rules	(e) California Adjustment Enter any adjustment resulting from differences in federal and California law	(f) California Amount Combine column (d) and column (e)
<b>*0190</b>	<b>+0200</b>	<b>+0210</b>	<b>+0220</b>	<b>+0230</b>	<b>+0240</b>
<b>0250</b>	<b>0260</b>	<b>0270</b>	<b>0280</b>	<b>0290</b>	<b>0300</b>
<b>0310</b>	<b>0320</b>	<b>0330</b>	<b>0340</b>	<b>0350</b>	<b>0360</b>
<b>0370</b>	<b>0380</b>	<b>0390</b>	<b>0400</b>	<b>0410</b>	<b>0420</b>
<b>0430</b>	<b>0440</b>	<b>0450</b>	<b>0460</b>	<b>0470</b>	<b>0480</b>
<b>0490</b>	<b>0500</b>	<b>0510</b>	<b>0520</b>	<b>0530</b>	<b>0540</b>
<b>0550</b>	<b>0560</b>	<b>0570</b>	<b>0580</b>	<b>0590</b>	<b>0600</b>

## California Adjustment Worksheets (See General Instructions for Step 4.)

Use these worksheets to figure your California adjustments **after** application of the PAL rules.

(a) Activities Enter a description of the activity. Group activities by the federal schedules on which they were reported	(b) Passive or Nonpassive Enter the passive or nonpassive character of the activity for California purposes	(c) California Amount Enter the California net income (loss) from the activity after application of the PAL rules	(d) Federal Amount Enter the federal net income (loss) from the activity after application of the PAL rules	(e) California Adjustment Subtract the Total amount of column (d) from the Total amount of column (c) and enter the difference in column (e) below. Individuals should transfer this amount to Schedule CA (540 or 540NR) as follows:
---------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

(a) Schedule C Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
<b>*0610</b>	<b>+0620</b>	<b>+0630</b>	<b>+0640</b>	If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 12, column C.
<b>0650</b>	<b>0660</b>	<b>0670</b>	<b>0680</b>	
<b>0690</b>	<b>0700</b>	<b>0710</b>	<b>0720</b>	
<b>0730</b>	<b>0740</b>	<b>0750</b>	<b>0760</b>	
<b>0770</b>	<b>0780</b>	<b>0790</b>	<b>0800</b>	If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 12, column B.
<b>0810</b>	<b>0820</b>	<b>0830</b>	<b>0840</b>	
<b>0850</b>	<b>0860</b>	<b>0870</b>	<b>0880</b>	
<b>0890</b>	<b>0900</b>	<b>0910</b>	<b>0920</b>	
Total .....	1(c)	<b>0890</b>	1(d) * <b>0900</b>	1(e) <b>0910</b>

(a) Schedule E Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
<b>*0920</b>	<b>+0930</b>	<b>+0940</b>	<b>+0950</b>	If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 17, column C.
<b>0960</b>	<b>0970</b>	<b>0980</b>	<b>0990</b>	
<b>1000</b>	<b>1010</b>	<b>1020</b>	<b>1030</b>	
<b>1040</b>	<b>1050</b>	<b>1060</b>	<b>1070</b>	
<b>1080</b>	<b>1090</b>	<b>1100</b>	<b>1110</b>	If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 17, column B.
<b>1120</b>	<b>1130</b>	<b>1140</b>	<b>1150</b>	
<b>1160</b>	<b>1170</b>	<b>1180</b>	<b>1190</b>	
<b>1200</b>	<b>1210</b>	<b>1220</b>	<b>1230</b>	
Total .....	2(c)	<b>1200</b>	2(d) ** <b>1210</b>	2(e) <b>1220</b>

(a) Schedule F Activities	(b) Passive or Nonpassive	(c) California Amount	(d) Federal Amount	(e) California Adjustment
<b>*1230</b>	<b>+1240</b>	<b>+1250</b>	<b>+1260</b>	If the amount below is <b>positive</b> , transfer the amount to Schedule CA (540 or 540NR), line 18, column C.
<b>1270</b>	<b>1280</b>	<b>1290</b>	<b>1300</b>	
<b>1310</b>	<b>1320</b>	<b>1330</b>	<b>1340</b>	
<b>1350</b>	<b>1360</b>	<b>1370</b>	<b>1380</b>	
<b>1390</b>	<b>1400</b>	<b>1410</b>	<b>1420</b>	If the amount below is <b>negative</b> , transfer the amount to Schedule CA (540 or 540NR), (as a positive amount) line 18, column B.
<b>1430</b>	<b>1440</b>	<b>1450</b>	<b>1460</b>	
<b>1470</b>	<b>1480</b>	<b>1490</b>	<b>1500</b>	
<b>1510</b>	<b>1520</b>	<b>1530</b>	<b>1540</b>	
Total .....	3(c)	<b>1510</b>	3(d) *** <b>1520</b>	3(e) <b>1530</b>

- \* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), line 12, column A.  
 \*\* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), line 17, column A.  
 \*\*\* This amount should be the same as the amount reported on Schedule CA (540 or 540NR), line 18, column A.

**2008 Passive Activity Credit Limitations****3801-CR****Attach to Form 540, Long Form 540NR, Form 541, or Form 100S.**

Name(s) as shown on return

SSN, ITIN, FEIN, or CA. corporation no.

**Part I 2008 Passive Activity Credits**Complete Worksheets 1, 2, 3, and 4 in the instructions for federal Form 8582-CR, Passive Activity Credit Limitations, **using California amounts**. If you have credits from a publicly traded partnership, see the instructions for Part V, "Credits from Publicly Traded Partnerships (PTPs)."**Credits From Rental Real Estate Activities with Active Participation**

<b>1 a</b> Credits from federal Worksheet 1, column (a) . . . . .	<b>1a</b>	<b>0010</b>	00	
<b>b</b> Prior year unallowed credits from federal Worksheet 1, column (b) . . . . .	<b>1b</b>	<b>0020</b>	00	
<b>c</b> Add line 1a and line 1b . . . . .	<b>1c</b>	<b>0030</b>	00	

**Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990)**

See the instructions for line 2a through line 2c.

<b>2 a</b> Credits from federal Worksheet 2, column (a) . . . . .	<b>2a</b>	<b>0040</b>	00	
<b>b</b> Prior year unallowed credits from federal Worksheet 2, column (b) . . . . .	<b>2b</b>	<b>0050</b>	00	
<b>c</b> Add line 2a and line 2b . . . . .	<b>2c</b>	<b>0060</b>	00	

**Low-Income Housing Credits for Property Placed in Service After 1989**

See the instructions for line 3a through line 3c.

<b>3 a</b> Credits from federal Worksheet 3, column (a) . . . . .	<b>3a</b>	<b>0070</b>	00	
<b>b</b> Prior year unallowed credits from federal Worksheet 3, column (b) . . . . .	<b>3b</b>	<b>0080</b>	00	
<b>c</b> Add line 3a and line 3b . . . . .	<b>3c</b>	<b>0090</b>	00	

**All Other Passive Activity Credits**

See the instructions for line 4a through line 4c.

<b>4 a</b> Credits from federal Worksheet 4, column (a) . . . . .	<b>4a</b>	<b>0100</b>	00	
<b>b</b> Prior year unallowed credits from federal Worksheet 4, column (b) . . . . .	<b>4b</b>	<b>0110</b>	00	
<b>c</b> Add line 4a and line 4b . . . . .	<b>4c</b>	<b>0120</b>	00	
<b>5</b> Add line 1c, line 2c, line 3c, and line 4c . . . . .	<b>5</b>	<b>0130</b>	00	
<b>6</b> Enter the tax attributable to net passive income. See instructions . . . . .	<b>6</b>	<b>0140</b>	00	
<b>7</b> Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see the instructions . . . . .	<b>7</b>	<b>0150</b>	00	

**Part II Special Allowance for Rental Real Estate Activities with Active Participation**

Complete Part II if you have an amount on line 1c; otherwise, go to Part III.

<b>8</b> Enter the smaller of line 1c or line 7 . . . . .	<b>8</b>	<b>0160</b>	00	
<b>9</b> Enter \$150,000 (\$75,000 if married/RDP filing a separate return and you lived apart for the entire year). See instructions . . . . .	<b>9</b>	<b>0170</b>	00	
<b>10</b> Enter federal modified adjusted gross income, but not less than zero. See instructions. If line 10 is equal to or more than line 9, skip line 11 through line 15 and enter -0- on line 16. . . . .	<b>10</b>	<b>0180</b>	00	
<b>11</b> Subtract line 10 from line 9 . . . . .	<b>11</b>	<b>0190</b>	00	
<b>12</b> Multiply line 11 by 50% (.50). Do not enter more than \$25,000 (\$12,500 if married/RDP filing a separate return and you lived apart for the entire year) . . . . .	<b>12</b>	<b>0200</b>	00	
<b>13</b> Enter the amount, if any, from line 9 of form FTB 3801 . . . . .	<b>13</b>	<b>0210</b>	00	
<b>14</b> Subtract line 13 from line 12 . . . . .	<b>14</b>	<b>0220</b>	00	
<b>15</b> Enter the tax attributable to the amount on line 14. See instructions . . . . .	<b>15</b>	<b>0230</b>	00	
<b>16</b> Enter the smaller of line 8 or line 15. . . . .	<b>16</b>	<b>0240</b>	00	

**Part III Special Allowance for Low-Income Housing Credits for Property Placed in Service Before 1990 (or from Pass-Through Interests Acquired Before 1990)** Complete Part III if you have an amount on line 2c; otherwise, go to Part IV.

17	Enter the amount from line 7 . . . . .	17	0260	00
18	Enter the amount from line 16 . . . . .	18	0270	00
19	Subtract line 18 from line 17. If zero, enter -0- here and on line 30 and line 36 and then go to Part V . . . . .	19	0280	00
20	Enter the smaller of line 2c or line 19. . . . .	20	0290	00
21	Enter \$350,000 (\$175,000 if married/RDP filing a separate return and you lived apart for the entire year). See instructions . . . . .	21	0300	00
22	Enter federal modified adjusted gross income, but not less than zero. See instructions for line 22. If line 22 is equal to or more than line 21, skip line 23 through line 29, enter -0- on line 30 . . . . .	22	0310	00
23	Subtract line 22 from line 21 . . . . .	23	0320	00
24	Multiply line 23 by 50% (.50). Do not enter more than \$75,000 (\$37,500 if married/RDP filing a separate return and you lived apart for the entire year) . . . . .	24	0330	00
25	Enter the amount, if any, from line 9 of form FTB 3801 . . . . .	25	0340	00
26	Subtract line 25 from line 24 . . . . .	26	0350	00
27	Enter the tax attributable to the amount on line 26. See instructions . . . . .	27	0360	00
28	Enter the amount, if any, from line 18 . . . . .	28	0370	00
29	Subtract line 28 from line 27 . . . . .	29	0380	00
30	Enter the smaller of line 20 or line 29. . . . .	30	0390	00

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**  
Complete Part IV if you have an amount on line 3c; otherwise, go to Part V.

31	Enter the amount from line 19 if you completed Part III. Otherwise, subtract line 16 from line 7 . . . . .	31	0400	00
32	Enter the amount from line 30 . . . . .	32	0410	00
33	Subtract line 32 from line 31. If zero or less, enter -0- here and on line 36 . . . . .	33	0420	00
34	Enter the smaller of line 3c or line 33. . . . .	34	0430	00
35	Tax attributable to the remaining special allowance. See instructions . . . . .	35	0440	00
36	Enter the smaller of line 34 or line 35. . . . .	36	0450	00

**Part V Passive Activity Credits Allowed**

37	<b>Passive Activity Credits Allowed.</b> Add line 6, line 16, line 30, and line 36. See page 3 of the instructions if you have any credits from a publicly traded partnership . . . . .	37	0460	00
----	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----	------	----

If you have credits from more than one passive activity, use Worksheet 5 through Worksheet 9, whichever apply, in the instructions for federal Form 8582-CR to allocate allowed and unallowed credits. Be sure to use California amounts. Also use the worksheets if you must allocate credits because they are reported on different forms.

**Part VI Election to Increase Basis of Credit Property**

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase the basis of the credit property used in that activity by the unallowed credit that reduced the property's basis, check here . . . . .	0470	<input type="checkbox"/>
39	Name of activity disposed of ▶	0480	
40	Description of the credit property for which the election is being made ▶	0490	
41	Amount of unallowed credit that reduced the property's basis for California purposes . . . . . ▶ \$	0500	00

# Parents' Election to Report Child's Interest and Dividends

2008

3803

**Attach to Parents' Form 540 or Long Form 540NR**

Name(s) as shown on return

Your SSN or ITIN

Child's name (first, initial, and last)

Child's SSN or ITIN

0100

0110

0120 ☐

If more than one form FTB 3803 is attached, check here

**Part I — Child's interest and dividend income to report on your return (The child must be under 14, see instructions).**

1	a	Enter your child's <b>taxable</b> interest income	*0130 +0140 *0150 +0160 *0170 +0180	1a	0190	00
	b	Enter your child's <b>tax-exempt</b> interest income. <b>Do not</b> include this amount on line 1a.		1b	0200	00
2		Enter your child's ordinary dividends. If none, enter -0-. If your child received any dividends as a nominee, see instructions	*0210 +0220	2	0230	00
3		Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see instructions	*0235 +0245	3	0260	00
4		Add line 1a, line 2, and line 3. If the total is \$1,800 or less, skip line 5 and line 6 and go to line 7. If the total is \$9,000 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income.		4	0265	00
5		Base amount.		5	\$ 1,800	00
6		Subtract line 5 from line 4. See instructions for where to report this amount		6	0270	00

**Go to line 7 below**

**Part II — Tax on the first \$1,800 of child's interest and dividend income**

7		Amount not taxed	7	\$ 900	00
8		Subtract line 7 from line 4. If zero or less, enter -0-	8	0280	00
9		<b>Tax.</b> Is the amount on line 8 less than \$900? <b>No.</b> Enter \$9.00 here and see the <b>Note</b> below. <b>Yes.</b> Multiply line 8 by 1% (.01). Enter the result here and see the <b>Note</b> below.	9	0290	00

**Note:** Add the amount of tax from each form FTB 3803, line 9 to any tax you enter on Form 540 or Long Form 540NR, line 20 and fill in the circle labeled "FTB 3803."

**General Information**

California does not conform to the provision of the Federal Tax Increase Prevention and Reconciliation Act which increased the age of children from under 14 to under 18 for elections made by parents reporting their child's interest and dividends. If you are reporting interest or dividend income for children age 14 and above for federal purposes, you may not use this form.

California does not conform to the provision of the Small Business and Work Opportunity Act of 2007 which increased the age of children from under 18 to 18 and under or a student under age 24.

**Registered Domestic Partners (RDP)**

For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

**Round Cents to Dollars** — Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

**A Purpose**

Parents may elect to report their child's income on their California income tax return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. If you make this election, the child will not have to file a return. You may report your child's income on your California income tax return even if you do not do so on your federal income tax return. You may make this election if your child meets all of the following conditions:

- Was under age 14 at the end of 2008. A child born on January 1, 1995, is considered to be age 14 at the end of 2008.
- Is required to file a 2008 income tax return.
- Had income only from interest and dividends.
- Had gross income for 2008 that was less than \$9,000.



**2008 Installment Sale Income****3805E****Attach to your California tax return.** Use a separate form for each sale or other disposition of property on the installment method.

Name(s) as shown on return

SSN, ITIN, FEIN, SOS file no., or California corporation no.

- 1 Description of property ▶ **0010**
- 2 a Date acquired (month, day, and year) ▶ **0020** 2b Date sold (month, day, and year) ▶ **0030**
- 3 Was the property sold to a related party after December 31, 1980? ..... **0040** ☐ Yes ☐ **0050**
- 4 If the answer to the question on line 3 is "Yes," was the property a marketable security? ..... **0060** ☐ Yes ☐ **0070**
- If you checked "Yes," complete Part III. If you checked "No," complete Part III for the year of sale and for 2 years after the year of sale.

**Part I Gross Profit and Contract Price.** Complete this part for the year of sale only.

- 5 Selling price including mortgages and other debts (do not include stated or unstated interest) ..... 5 **0080** 00
- 6 Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source ..... 6 **0090** 00
- 7 Subtract line 6 from line 5 ..... 7 **0100** 00
- 8 Cost or other basis of property sold ..... 8 **0110** 00
- 9 Depreciation allowed or allowable. Use California amounts ..... 9 **0120** 00
- 10 Adjusted basis. Subtract line 9 from line 8 ..... 10 **0130** 00
- 11 Commissions and other expenses of sale ..... 11 **0140** 00
- 12 Income recapture from Schedule D-1, Part III. See instructions ..... 12 **0150** 00
- 13 Add line 10, line 11, and line 12 ..... 13 **0160** 00
- 14 Subtract line 13 from line 5. If zero or less, **stop here.** Do not complete the rest of this form ..... 14 **0170** 00
- 15 If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-. Be sure to use California amounts. See instructions. .... 15 **0180** 00
- 16 **Gross profit.** Subtract line 15 from line 14. .... 16 **0190** 00
- 17 Subtract line 13 from line 6. If zero or less, enter -0-. .... 17 **0200** 00
- 18 **Contract price.** Add line 7 and line 17 ..... 18 **0210** 00

**Part II Installment Sale Income.** Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as payments on installment obligations.

- 19 Gross profit percentage. Divide line 16 by line 18. For years after the sale, see instructions ..... 19 **0220** 00
- 20 **For year of sale only** – Enter amount from line 17 above. Otherwise, enter -0- ..... 20 **0230** 00
- 21 Payments received during the year. Do not include stated or unstated interest ..... 21 **0240** 00
- 22 Add line 20 and line 21. .... 22 **0250** 00
- 23 Payments received in prior years. Do not include stated or unstated interest .... 23 **0260** 00
- 24 **Installment sale income.** Multiply line 22 by line 19. .... 24 **0270** 00
- 25 Enter the part of line 24 that is ordinary income under recapture rules. See instructions ..... 25 **0280** 00
- 26 Subtract line 25 from line 24. Enter the result here and on Schedule D or Schedule D-1. See instructions ..... 26 **0290** 00

**Part III Related Party Installment Sale Income.** Do not complete this part if you received the final installment payment this taxable year.

- 27 Name, address, and taxpayer identification number of related party **0300**  
**0310**
- 28 Did the related party, during this taxable year, resell or dispose of the property ("second disposition")? ..... **0320** ☐ Yes ☐ **0330**
- 29 If you checked "Yes" on line 28, complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.
- 0340** ☐ The second disposition was more than two years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of the disposition (month, day, and year) ..... ▶ **0350** /
- 0360** ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- 0370** ☐ The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.
- 0380** ☐ The second disposition occurred after the death of the original seller or buyer.
- 0390** ☐ It can be established to the satisfaction of the Franchise Tax Board that tax avoidance was not a principal purpose for either of the dispositions. If you check this box, attach an explanation. **@0400**
- 30 Selling price of property sold by related party ..... 30 **0410** 00
- 31 Enter contract price from line 18 for year of first sale ..... 31 **0420** 00
- 32 Enter the **smaller** of line 30 or line 31 ..... 32 **0430** 00
- 33 Total payments received by the end of your 2008 taxable year. Add line 22 and line 23. .... 33 **0440** 00
- 34 Subtract line 33 from line 32. If zero or less, enter -0-. .... 34 **0450** 00
- 35 Multiply line 34 by the gross profit percentage on line 19 for year of first sale ..... 35 **0460** 00
- 36 Enter the part of line 35 that is ordinary income under recapture rules. See instructions ..... 36 **0470** 00
- 37 Subtract line 36 from line 35. Enter the result here and on Schedule D or Schedule D-1. See instructions ..... 37 **0480** 00

**2008****Additional Taxes on Qualified Plans (Including IRAs)  
and Other Tax-Favored Accounts****3805P**

First name	Initial	Last name	SSN or ITIN
		<b>0010</b>	<b>0020</b>
Address (including number and street, PO Box, or PMB no.)		Apt. no. /Ste. no.	Check this box if this is an amended return <input type="checkbox"/> <b>0070</b>
<b>0030</b>		<b>0054</b>	
City	State	ZIP Code	
<b>0040</b>	<b>0050</b>	<b>0060</b>	

**Part I Additional Tax on Early Distributions** – Complete this part if you received a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract. You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1 Early distributions included in income. For Roth IRA distributions, see instructions. . . . .	1	<b>0080</b>	00
2 Early distributions included on line 1 that are not subject to additional tax. See instructions. Enter the appropriate exception number from instructions <input type="checkbox"/> <input type="checkbox"/> <b>0090</b> . . . . .	2	<b>0100</b>	00
3 Amount subject to additional tax. Subtract line 2 from line 1* . . . . .	3	<b>0110</b>	00
4 Tax due. Multiply line 3 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 33 or Long Form 540NR, line 41. If you are not required to file a California income tax return, sign this form below and refer to the instructions . . . . .	4	<b>0120</b>	00

\* If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 6% (.06) of that amount on line 4 instead of 2½% (.025). See instructions.

**Part II Additional Tax on Distributions from Coverdell Education Savings Accounts (ESAs) or Qualified Tuition Programs (QTPs) Not Used for Educational Expenses** – Complete this part if a distribution was made from your Coverdell ESA or QTP and was not used for educational expenses.

5 Distributions included in income from Coverdell ESAs or QTPs. Enter the amount from federal Publication 970, Worksheet 7-3, line 16. . . . .	5	<b>0130</b>	00
6 Distributions included on line 5 that are not subject to additional tax. See instructions . . . . .	6	<b>0140</b>	00
7 Amount subject to additional tax. Subtract line 6 from line 5. . . . .	7	<b>0150</b>	00
8 Tax due. Multiply line 7 by 2½% (.025). Enter the amount here and include this amount in the total on Form 540, line 33 or Long Form 540NR, line 41. If you are not required to file a California income tax return, sign this form below and refer to the instructions . . . . .	8	<b>0160</b>	00

**Part III Additional Tax on Distributions from Archer and Medicare Advantage Medical Savings Accounts (MSAs)** – Complete this part if you reported a taxable distribution from an MSA on federal Form 8853.

9 Taxable Archer MSA distribution from federal Form 8853, line 10. . . . .	9	<b>0170</b>	00
10 a If you meet any of the exceptions to the 10% tax (see instructions), check here . . . . . 10a <input type="checkbox"/> <b>0180</b>	10a		
b Otherwise, multiply line 9 by 10% (.10). Enter the amount here and include this amount in the total on Form 540, line 33 or Long Form 540NR, line 41. If you are not required to file a California income tax return, sign this form below and refer to the instructions . . . . . 10b <b>0190</b>	10b		00
11 Additional tax due from Medicare Advantage MSA distributions. Enter the amount from federal Form 8853, line 15b. Also include this amount in the total on Form 540, line 33 or Long Form 540NR, line 41. If you are not required to file a California income tax return, sign this form below and refer to the instructions. Long Form 540NR filers, see instructions. . . . .	11	<b>0200</b>	00

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. It is unlawful to forge a spouse's/registered domestic partner's signature.

Your signature

Date

X

Signature of paid preparer (**declaration of preparer is based on all information of which preparer has any knowledge.**) Paid preparer's SSN/PTIN

Firm's name (or yours if self-employed) and address

FEIN

# Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts

2008

3805V

Attach to your California tax return.

Name(s) as shown on return

SSN or ITIN

FEIN

0010

**Part I** Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II.**Section A — California Residents Only** (Nonresidents go to Section B.)

1	Adjusted gross income from 2008 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3	1	0020	00
2	Itemized deductions or standard deduction from 2008 Form 540, line 18	2	0030	00
3	a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use brackets. If positive, enter -0- here and on line 27. Do <b>not</b> complete the rest of Section A. You do not have a current year NOL. Complete Part II and Part III if you have a carryover from prior years.			
		3a	0040	00
	b 2008 designated disaster loss included in line 3a. Enter as a positive number.	3b	0050	00
	c Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do <b>not</b> complete the rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete Part II and Part III as instructed	3c	0060	00
Enter amounts on line 4 through line 26 as if they were all <b>positive</b> numbers. See instructions.				
4	Nonbusiness capital losses	4	0070	00
5	Nonbusiness capital gains. See instructions.	5	0080	00
6	If line 4 is more than line 5, enter the difference; otherwise, enter -0-	6	0090	00
7	If line 4 is less than line 5, enter the difference; otherwise, enter -0-	7	0100	00
8	Nonbusiness deductions	8	0110	00
9	Nonbusiness income other than capital gains	9	0120	00
10	Add line 7 and line 9.	10	0130	00
11	If line 8 is more than line 10, enter the difference; otherwise, enter -0-	11	0140	00
12	If line 8 is less than line 10, enter the difference; otherwise, enter -0-	12	0150	00
13	Business capital losses.	13	0160	00
14	Business capital gains	14	0170	00
15	Add line 12 and line 14.	15	0180	00
16	If line 13 is more than line 15, enter the difference; otherwise, enter -0-	16	0190	00
17	Add line 6 and line 16.	17	0200	00
18	Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17.	18	0201	00
19	R&TC Section 18152.5 exclusion. Enter as a positive number.	19	0202	00
20	Subtract line 19 from line 18. If zero or less, enter -0-	20	0203	00
21	Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss, if any, from line 10 of Schedule D (541). Enter as a positive number.	21	0204	00
22	If line 20 is more than line 21, enter the difference; otherwise, enter -0-	22	0205	00
23	If line 21 is more than line 20, enter the difference; otherwise, enter -0-	23	0206	00
24	Subtract line 22 from line 17. If zero or less, enter -0-	24	0207	00
25	NOL and disaster loss carryovers from prior years. See instructions.	25	0210	00
26	Add lines 11, 19, 23, 24, and 25.	26	0220	00
27	2008 NOL carryover. Combine line 3c and line 26. If more than zero, enter -0-. You do not have a current year NOL to carryover	27	0270	00

**Section B — Nonresidents and Part-Year Residents Only — Computation of Current Year California NOL**

	A Enter total amounts as if you were a CA resident for entire year.	B Enter amounts earned or received from CA sources if you were a nonresident for the entire year.	C Enter amounts earned or received during the portion of the year you were a CA resident.	D Enter amounts earned or received from CA sources during the portion of the year you were a nonresident.	E Total Combine columns C and D.
<b>1</b> Adjusted gross income. See instructions If negative, use brackets . . . . . <b>1</b>	<b>1310</b>	<b>1320</b>	<b>1330</b>	<b>1340</b>	<b>1350</b>
<b>2</b> Itemized deductions or standard deduction. See instructions. . . . . <b>2</b> (	<b>1360</b> )	<b>1370</b> )	<b>1380</b> )	<b>1390</b> )	<b>1400</b> )
<b>3 a</b> Combine line 1 and line 2. If negative, use brackets. If positive, enter -0- here and on line 27. Complete Part II and Part III if you have a carryover from prior years . . . . . <b>3a</b>	<b>1410</b>	<b>1420</b>	<b>1430</b>	<b>1440</b>	<b>1450</b>
<b>b</b> 2008 designated disaster loss included in line 3a. Enter as a positive number . . . . . <b>3b</b>	<b>1460</b>	<b>1470</b>	<b>1480</b>	<b>1490</b>	<b>1500</b>
<b>c</b> Combine line 3a and line 3b. If negative, use brackets and continue to line 4 . . . . . <b>3c</b>	<b>1510</b>	<b>1520</b>	<b>1530</b>	<b>1540</b>	<b>1550</b>
Enter amounts on line 4 through line 26 as if they were all <b>positive</b> numbers.					
<b>4</b> Nonbusiness capital losses . . . . . <b>4</b>	<b>1560</b>	<b>1570</b>	<b>1580</b>	<b>1590</b>	<b>1600</b>
<b>5</b> Nonbusiness capital gains . . . . . <b>5</b>	<b>1610</b>	<b>1620</b>	<b>1630</b>	<b>1640</b>	<b>1650</b>
<b>6</b> If line 4 is more than line 5, enter the difference; otherwise, enter -0- . . . . . <b>6</b>	<b>1660</b>	<b>1670</b>	<b>1680</b>	<b>1690</b>	<b>1700</b>
<b>7</b> If line 4 is less than line 5, enter the difference; otherwise, enter -0- . . . . . <b>7</b>	<b>1710</b>	<b>1720</b>	<b>1730</b>	<b>1740</b>	<b>1750</b>
<b>8</b> Nonbusiness deductions . . . . . <b>8</b>	<b>1760</b>	<b>1770</b>	<b>1780</b>	<b>1790</b>	<b>1800</b>
<b>9</b> Nonbusiness income other than capital gains . . . . . <b>9</b>	<b>1810</b>	<b>1820</b>	<b>1830</b>	<b>1840</b>	<b>1850</b>
<b>10</b> Add line 7 and line 9 . . . . . <b>10</b>	<b>1860</b>	<b>1870</b>	<b>1880</b>	<b>1890</b>	<b>1900</b>
<b>11</b> If line 8 is more than line 10, enter the difference; otherwise, enter -0- . . . . . <b>11</b>	<b>1910</b>	<b>1920</b>	<b>1930</b>	<b>1940</b>	<b>1950</b>
<b>12</b> If line 8 is less than line 10, enter the difference; otherwise, enter -0- . . . . . <b>12</b>	<b>1960</b>	<b>1970</b>	<b>1980</b>	<b>1990</b>	<b>2000</b>
<b>13</b> Business capital losses . . . . . <b>13</b>	<b>2010</b>	<b>2020</b>	<b>2030</b>	<b>2040</b>	<b>2050</b>
<b>14</b> Business capital gains . . . . . <b>14</b>	<b>2060</b>	<b>2070</b>	<b>2080</b>	<b>2090</b>	<b>2100</b>
<b>15</b> Add line 12 and line 14 . . . . . <b>15</b>	<b>2110</b>	<b>2120</b>	<b>2130</b>	<b>2140</b>	<b>2150</b>
<b>16</b> If line 13 is more than line 15, enter the difference; otherwise, enter -0- . . . . . <b>16</b>	<b>2160</b>	<b>2170</b>	<b>2180</b>	<b>2190</b>	<b>2200</b>
<b>17</b> Add line 6 and line 16 . . . . . <b>17</b>	<b>2210</b>	<b>2220</b>	<b>2230</b>	<b>2240</b>	<b>2250</b>
<b>18</b> Enter the loss, if any, from line 4 of Schedule D (540NR) worksheet for nonresidents and part-year residents. If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the amount from line 17 . . . . . <b>18</b>	<b>2260</b>	<b>2270</b>	<b>2280</b>	<b>2290</b>	<b>2300</b>
<b>19</b> R&TC Section 18152.5 exclusion. Enter as a positive number . . . . . <b>19</b>	<b>2310</b>	<b>2320</b>	<b>2330</b>	<b>2340</b>	<b>2350</b>
<b>20</b> Subtract line 19 from line 18. If zero or less, enter -0- . . . . . <b>20</b>	<b>2360</b>	<b>2370</b>	<b>2380</b>	<b>2390</b>	<b>2400</b>
<b>21</b> Enter the loss, if any, from line 5 of Schedule D (540NR) worksheet for nonresidents and part-year residents. Enter as a positive number . . . . . <b>21</b>	<b>2410</b>	<b>2420</b>	<b>2430</b>	<b>2440</b>	<b>2450</b>
<b>22</b> If line 20 is more than line 21, enter the difference; otherwise, enter -0- . . . . . <b>22</b>	<b>2460</b>	<b>2470</b>	<b>2480</b>	<b>2490</b>	<b>2500</b>
<b>23</b> If line 21 is more than line 20, enter the difference; otherwise, enter -0- . . . . . <b>23</b>	<b>2510</b>	<b>2520</b>	<b>2530</b>	<b>2540</b>	<b>2550</b>
<b>24</b> Subtract line 22 from line 17. If zero or less, enter -0- . . . . . <b>24</b>	<b>2560</b>	<b>2570</b>	<b>2580</b>	<b>2590</b>	<b>2600</b>
<b>25</b> NOL and disaster loss carryovers from prior years . . . . . <b>25</b>	<b>2610</b>	<b>2620</b>	<b>2630</b>	<b>2640</b>	<b>2650</b>
<b>26</b> Add lines 11, 19, 23, 24, and 25 . . . . . <b>26</b>	<b>2660</b>	<b>2670</b>	<b>2680</b>	<b>2690</b>	<b>2700</b>
<b>27</b> <b>2008 NOL carryover.</b> Combine line 3c and line 26. If more than zero, enter -0- . . . . . <b>27</b>	<b>2710</b>	<b>2720</b>	<b>2730</b>	<b>2740</b>	<b>2750</b>

**Part II Determine 2008 Modified Taxable Income (MTI).** Be sure to read the instructions for Part II.

<b>1</b>	Taxable income. See instructions . . . . .	<b>1</b>	<b>0510</b>	00
Enter amounts on line 2 through line 4 as if they were all <b>positive</b> numbers.				
<b>2</b>	Capital loss deduction included in line 1 . . . . .	<b>2</b>	<b>0520</b>	00
<b>3</b>	Disaster loss carryover included in line 1 . . . . .	<b>3</b>	<b>0530</b>	00
<b>4</b>	NOL carryover included in line 1 . . . . .	<b>4</b>	<b>0540</b>	00
<b>5</b>	MTI. Combine line 1 through line 4. If line 5 is zero or less, enter -0- . . . . .	<b>5</b>	<b>0550</b>	00

**Part III NOL Carryover and Disaster Loss Carryover Limitations.** See Instructions.

		(g) Available balance	
<b>1</b>	MTI from Part II, line 5. <b>If your net business income is \$500,000 or more, see instructions.</b> . . . . .	<b>0560</b>	

**Prior Year NOLs**

(a) Year of loss	(b) Code	(c) Type of NOL* See below	(d) Initial Loss	(e) Carryover from 2007	(f) Amount used in 2008		(h) Carryover to 2009 subtract column (f) from column (e)
<b>*0570</b> <b>2</b>	<b>+0580</b>	<b>+0590</b>	<b>+0600</b>	<b>+0610</b>	<b>+0620</b>	<b>+0630</b>	<b>+0640</b>
<b>0650</b>	<b>0660</b>	<b>0670</b>	<b>0680</b>	<b>0690</b>	<b>0700</b>	<b>0710</b>	<b>0720</b>
<b>0730</b>	<b>0740</b>	<b>0750</b>	<b>0760</b>	<b>0770</b>	<b>0780</b>	<b>0790</b>	<b>0800</b>
<b>0810</b>	<b>0820</b>	<b>0830</b>	<b>0840</b>	<b>0850</b>	<b>0860</b>	<b>0870</b>	<b>0880</b>

**Current Year NOLs**

<b>3</b> 2008	<b>0890</b>	<b>0900</b> DIS	<b>0910</b>		<b>0930</b>		<b>0950</b>
<b>4</b> 2008	<b>*0960</b>	<b>+0970</b>	<b>+0980</b>				<b>+1020</b>
2008	<b>1030</b>	<b>1040</b>	<b>1050</b>				<b>1090</b>
2008	<b>1100</b>	<b>1110</b>	<b>1120</b>				<b>1160</b>
2008	<b>1170</b>	<b>1180</b>	<b>1190</b>				<b>1230</b>

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

<b>5</b>	NOL carryover. Add the carryover amounts in column (h) that are not the result of a disaster loss. . . . .	<b>5</b>	<b>1240</b>	00
<b>6</b>	Disaster loss carryover. Enter the total loss carryover amounts in column (h) that are the result of disaster losses . . . . .	<b>6</b>	<b>1250</b>	00

**2008****Enterprise Zone  
Deduction and Credit Summary****3805Z**

Attach to your California tax return.

SSN or ITIN or California corporation number

**0005**

Name(s) as shown on return

FEIN

Secretary of State (SOS) file number

**A. Check the appropriate box for your entity type:****0010**

- ☐ Individual ☐ Estate ☐ Trust ☐ C corporation ☐ S corporation ☐ Partnership  
☐ Exempt organization ☐ Limited liability company ☐ Limited liability partnership

**B. Enter the name of the enterprise zone business:****0020****C. Enter the address (actual location) where the enterprise zone business is conducted:****0022****D. Enter the name of the enterprise zone in which the business and/or investment activity is located.****0024****E. Enter the six-digit Principal Business Activity Code of the EZ Business****0026**

Enter the six-digit Principal Business Activity Code from the chart. For the Long Beach

Enterprise Zone, enter the four-digit Standard Industrial Classification (SIC) code number from the chart.

**F. Total number of employees in the enterprise zone****0030****G. Number of employees included in the computation of the hiring credit, if claimed****0032****H. Number of new employees included in the computation of the hiring credit, if claimed****0034****I. Gross annual receipts of the business****0040****J. Total asset value of the business****0042****Part I Credits and Recapture** (Complete Schedule Z on Side 2 before you complete this part.)**1** Hiring and sales or use tax credits claimed on the current year return:**a** Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f)**1a****0050****b** Hiring credit recapture from Worksheet I, Section B, line 2, column (b)**1b****0055****c** Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f)**1c****0060****d** Add line 1a and line 1c**1d****0070****Part II Business Expense Deduction and Recapture****2 a** Enter the cost of qualified property purchased for the enterprise zone that is being deducted as a current year business expense from Worksheet III, Section A, line 5, column (b)**2a****0100**

**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Sections 17267.2 or 24356.7. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

**b** Business expense deduction recapture from Worksheet III, Section B, line 2, column (b)**2b****0105****Part III Net Interest Deduction for Lenders****3** Enter the amount of net interest received on loans to businesses located in the enterprise zone from Worksheet IV, line 2, column (f)**3****0110****Part IV Portion of Business Attributable to the Enterprise Zone****4** Enter the average apportionment percentage of your business that is in the enterprise zone from Worksheet V, Section A, line 4. If your operation is wholly within the enterprise zone, the average apportionment percentage is 100% (1.00)**4****0150****Part V Net Operating Loss (NOL) Carryover and Deduction****5 a** Enter the enterprise zone NOL carryover from prior years from Worksheet VI, Section C, line 26, column (b)**5a****0120**

**b** Enter the total enterprise zone NOL deduction used in the current year from Worksheet VI, Section C, line 26, column (c). Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21; Form 100S, line 19; or Form 109, line 6

**5b****0130****c** Enter the enterprise zone NOL carryover to future years from Worksheet VI, Section C, line 26, column (e)**5c****0140**

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.2 or 24416.2, for taxpayers operating a trade or business within the enterprise zone. If you elect to carry over an NOL under the enterprise zone provisions, you cannot carry over any other type and amount of NOL from this year.

## Schedule Z Computation of Credit Limitations — Enterprise Zones

### Part I Computation of Credit Limitations. See instructions.

<b>1</b>	Trade or business income. <b>Individuals:</b> Enter the amount from the Worksheet V, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations filing a combined report, enter the taxpayer's business income apportioned to California. See instructions for Part IV. . . . .	<b>1</b>	<b>0210</b>
<b>2</b>	<b>Corporations:</b> Enter the average apportionment percentage from Worksheet V, Section A, line 4. See instructions . . . . .	<b>2</b>	<b>0220</b>
<b>3</b>	Multiply line 1 by line 2. . . . .	<b>3</b>	<b>0230</b>
<b>4</b>	Enter the enterprise zone NOL deduction from Worksheet VI, Section C, line 26, column (c) . . . . .	<b>4</b>	<b>0240</b>
<b>5</b>	Enterprise zone taxable income. Subtract line 4 from line 3. . . . .	<b>5</b>	<b>0250</b>
<b>6 a</b>	Compute the amount of tax due using the amount on line 5. See instructions . . . . .	<b>6a</b>	<b>0260</b>
<b>b</b>	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 10. <b>Corporations and S corporations,</b> see instructions. . . . .	<b>6b</b>	<b>0270</b>
<b>7</b>	Enter the smaller of line 6a or line 6b. This is the limitation based on the enterprise zone business income. Go to Part II, Part III, or Part IV. See instructions. . . . .	<b>7</b>	<b>0280</b>

### Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts. See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on EZ business income	(f) Credit used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
<b>8</b> Hiring credit	A			<b>0290</b>	<b>0300</b>	
	B	<b>0310</b>	<b>0320</b>	<b>0330</b>		<b>0350</b>
<b>9</b> Sales or use tax credit	A			<b>0360</b>	<b>0370</b>	
	B	<b>0380</b>	<b>0390</b>	<b>0400</b>		<b>0420</b>

### Part III Limitation of Credits for S corporations Only. See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
<b>10</b> Hiring credit						
<b>11</b> Sales or use tax credit						

### Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax. See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
<b>12</b> Hiring credit			
<b>13</b> Sales or use tax credit			

Refer to page 5 for information on how to claim deductions and credits.



**2008**

# Los Angeles Revitalization Zone Deduction and Credit Summary

**3806**

Attach to your California tax return.

SSN or ITIN or California corporation number

Name(s) as shown on return

FEIN

Secretary of State (SOS) file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

**0010****B. Enter the name of the Los Angeles Revitalization Zone (LARZ) business:****0020****C. Enter the address (actual location) where the LARZ business is conducted:****0030****D. Enter the name of the community within the former LARZ in which the business and/or investment activity is located.****0040****E. Enter the six-digit Principal Business Activity Code number of the LARZ Business.****0050****F. Gross annual receipts of the business****0060****G. Total asset value of the business****0070****Part I Credit Carryovers Used** (Complete Schedule Z on Side 2 before you complete this part.)**1** Hiring and sales or use tax credit carryovers claimed on the current year return:

- a** Construction hiring credit carryover from Schedule Z, line 8A, column (d) or line 11, column (c) ..... **1a** **0080**  
**b** General hiring credit carryover from Schedule Z, line 9A, column (d) or line 12, column (c). .... **1b** **0090**  
**c** Sales or use tax credit carryover from Schedule Z, line 10A, column (d) or line 13, column (c) ..... **1c** **0100**  
**d** Add line 1a, line 1b, and line 1c ..... **1d** **0110**

**Part II Portion of Business Attributable to the Former LARZ****2** Enter the average apportionment percentage of your business that is in the former LARZ from Worksheet I, Section A, line 4. If your operation is wholly within the former LARZ, the average apportionment percentage is 100% (1.00) ..... **2****0150****Part III Net Operating Loss (NOL) Carryover and Deduction**

- 3 a** Enter the total LARZ NOL carryover from prior years from Worksheet II, line 15, column (b) ..... **3a** **0120**  
**b** Enter the total LARZ NOL carryover deduction used in the current year from Worksheet II, line 15, column (c).  
 Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21;  
 Form 100S, line 19; or Form 109, line 6. .... **3b** **0130**  
**c** Enter the LARZ NOL to carry over to future years from Worksheet II, line 15, column (e). .... **3c** **0140**

**Schedule Z Computation of Credit Carryover Limitations – Los Angeles Revitalization Zone****Part I Computation of Limitations.** See instructions.

<b>1</b> Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet I, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part II) . . . . .	<b>1</b>	<b>0200</b>
<b>2</b> <b>Corporations:</b> Enter the average apportionment percentage from Worksheet I, Section A, line 4. See instructions . . .	<b>2</b>	<b>-----</b>
<b>3</b> Multiply line 1 by line 2. . . . .	<b>3</b>	<b>0220</b>
<b>4</b> Enter the LARZ NOL carryover deductions from Worksheet II, line 15, column (c) . . . . .	<b>4</b>	<b>0230</b>
<b>5</b> LARZ taxable income. Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>0240</b>
<b>6 a</b> Compute the amount of tax due using the amount on line 5. See instructions . . . . .	<b>6a</b>	<b>0250</b>
<b>b</b> Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24 ; Form 100S, line 22; or Form 109, line 10. Corporations, combined groups, and S corporations, see instructions . . . . .	<b>6b</b>	<b>0260</b>
<b>7</b> Enter the smaller of line 6a or line 6b. This is the limitation based on the LARZ income. Go to Part II, Part III, or Part IV. See instructions . . . . .	<b>7</b>	<b>0270</b>

**Part II Limitation of Credit Carryovers for Corporations, Individuals, Estates, and Trusts.** See instructions.

(a) Credit name		(b) Total prior year credit carryover	(c) Limitation based on LARZ business income	(d) Credit used on Schedule P can never be greater than col. (b) or col. (c)	(e) Carryover col. (b) minus col. (c)
<b>8</b> Construction hiring	A		<b>0290</b>	<b>0300</b>	
	B	<b>0320</b>	<b>0330</b>		<b>0350</b>
<b>9</b> General hiring	A		<b>0370</b>	<b>0380</b>	
	B	<b>0400</b>	<b>0410</b>		<b>0430</b>
<b>10</b> Sales or use tax	A		<b>0450</b>	<b>0460</b>	
	B	<b>0480</b>	<b>0490</b>		<b>0510</b>

**Part III Limitation of Credit Carryovers for S Corporations Only.** See instructions.

(a) Credit name	(b) Total prior year credit carryover	(c) Credit carryover used this year by S corporation	(d) Carryover col. (b) minus col. (c)
<b>11</b> Construction hiring			
<b>12</b> General hiring			
<b>13</b> Sales or use tax			

**Part IV Limitation of Credit Carryovers for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

(a) Credit name	(b) Total prior year credit carryover	(c) Carryover enter amount from col. (b)
<b>14</b> Construction hiring		
<b>15</b> General hiring		
<b>16</b> Sales or use tax		

# Local Agency Military Base Recovery Area Deduction and Credit Summary

2008

3807

Attach to your California tax return.

SSN or ITIN or California corporation number

Name(s) as shown on return

FEIN

Secretary of State (SOS) file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

0010

**B. Enter the name of the Local Agency Military Base Recovery Area (LAMBRA) business:**

0020

**C. Enter the address (actual location) where the LAMBRA business is conducted:**

0030

**D. Enter the name of the LAMBRA in which the business and/or investment activity is located.**

0040

**E. Principal Business Activity Code of the LAMBRA business**

0050

Enter the six-digit number from the Principal Business Activity Codes chart.

**F. Total number of employees in the LAMBRA.**

0060

**G. Number of employees included in the computation of the hiring credit, if claimed**

0070

**H. Number of new employees included in the computation of the hiring credit, if claimed**

0080

**I. Gross annual receipts of the business**

0090

**J. Total asset value of the business**

0100

**Part I Net Increase in Jobs**

Complete Part I only if you have been doing business in a LAMBRA for two years.

**1 a Net increase in jobs within California**

1a 0110

**b Full-time employees within the LAMBRA during the 1st taxable year**

1b 0120

**c Full-time employees within the LAMBRA during the 2nd taxable year**

1c 0130

**Part II Credits and Recapture** (Complete Worksheet 1, Worksheet 2, and Schedule Z on Side 2 before you complete this part.)**2 Hiring and sales or use tax credits claimed on the current year return:****a Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f)**

2a 0140

**b Hiring credit recapture from Worksheet I, Section B, line 2**

2b 0145

**c Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f)**

2c 0150

**d Sales or use tax credit recapture from Worksheet II, Section B, line 2**

2d 0155

**e Add line 2a and line 2c**

2e 0160

**Part III Business Expense Deduction and Recapture****3 a Enter the cost of qualified property purchased for the LAMBRA that is being deducted as a current year business expense from Worksheet III, Section A, line 4.**

3a 0170

**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Section 17268 or 24356.8. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

**b Business expense deduction recapture from Worksheet III, Section B, line 2**

3b 0173

**Part IV Portion of Business Attributable to the LAMBRA****4 Enter the average apportionment percentage of your business that is in the LAMBRA from Worksheet IV, Section A, line 4.**

If your business is wholly within one LAMBRA, the average apportionment percentage is 100% (1.00)

4 0175

**Part V Net Operating Loss (NOL) Carryover and Deduction****5 a Enter the total NOL carryover from prior years from Worksheet V, Section C, line 21, column (b)**

5a 0180

**b Enter the total NOL deduction used in the current year from Worksheet V, Section C, line 21, column (c).**

Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21; Form 100S, line 19; or Form 109, line 6.

5b 0190

**c Enter the total NOL to carryover to future years from Worksheet V, Section C, line 21, column (e)**

5c 0200

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Section 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Section 17276.5 or 24416.5, for qualified businesses with a LAMBRA. If you elect to carryover an NOL under any of these provisions, you are prohibited by law from carrying over any other type of NOL from this year.

**Schedule Z Computation of Credit Limitations — LAMBRA****Part I Computation of Credit Limitations.** See instructions.

<b>1</b>	Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet IV, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations which file a combined report, enter the taxpayer's business income assigned to California (see instructions for Part IV) . . . . .	<b>1</b>	<b>0250</b>
<b>2</b>	<b>Corporations:</b> Enter the average apportionment percentage from Worksheet IV, Section A, line 4. See instructions . .	<b>2</b>	<b>-----</b>
<b>3</b>	Multiply line 1 by line 2. . . . .	<b>3</b>	<b>0270</b>
<b>4</b>	Enter the LAMBRA NOL deduction from Worksheet V, Section C, line 21, column (c) . . . . .	<b>4</b>	<b>0280</b>
<b>5</b>	LAMBRA taxable income. Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>0290</b>
<b>6 a</b>	Compute the amount of tax due using the amount on line 5. See instructions . . . .	<b>6a</b>	<b>0300</b>
<b>b</b>	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 10. Corporations, combined groups, and S corporations, see instructions . . . . .	<b>6b</b>	<b>0310</b>
<b>7</b>	Enter the smaller of line 6a or line 6b. This is the limitation based on LAMBRA business income. Go to Part II, Part III, or Part IV and see instructions . . . . .	<b>7</b>	<b>0320</b>

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

(a) Credit name		(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on LAMBRA business income	(f) Credit used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
<b>8</b> Hiring credit	A				<b>0360</b>	<b>0370</b>	
	B	<b>0390</b>	<b>0400</b>	<b>0410</b>	<b>0420</b>		<b>0440</b>
<b>9</b> Sales or use tax credit	A				<b>0480</b>	<b>0490</b>	
	B	<b>0510</b>	<b>0520</b>	<b>0530</b>	<b>0540</b>		<b>0560</b>

**Part III Limitation of Credits for S Corporations Only.** See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
<b>10</b> Hiring credit						
<b>11</b> Sales or use tax credit						

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
<b>12</b> Hiring credit			
<b>13</b> Sales or use tax credit			

Refer to page 3 for information on how to claim deductions and credits.

**2008****Manufacturing Enhancement Area  
Credit Summary****3808**

Attach to your California tax return.

SSN or ITIN or California corporation number

Name(s) as shown on return

FEIN

Qualified taxpayer's SIC code. See instructions. **0009**

Secretary of State (SOS) file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

**0010****B. Enter the name of the Manufacturing Enhancement Area (MEA) business:** **0020****C. Enter the address (actual location) where the MEA business is conducted:****0030****D. Enter the name of the MEA in which the business and/or investment activity is located.****0040****E. Enter the six-digit Principal Business Activity Code of the MEA Business . . . . .** **0050****F. Total number of employees in the MEA . . . . .** **0060****G. Number of employees included in the computation of the hiring credit, if claimed . . . . .** **0070****H. Number of new employees included in the computation of the hiring credit, if claimed . . . . .** **0080****I. Gross annual receipts of the business . . . . .** **0090****J. Total asset value of the business . . . . .** **0100****Part I Hiring Credit and Recapture** (Complete Schedule Z on Side 2 before you complete this part.)**1** Hiring credit from Schedule Z, line 6A, column (f) or line 7, column (f) . . . . . **1** **0110****2** Recapture of hiring credit from Worksheet I, Section B, line 2, column (b). . . . . **2** **0115****Part II Portion of Business Attributable to the Manufacturing Enhancement Area****3** Enter the average apportionment percentage of your business that is in the MEA from Worksheet II, Section A, line 4. If your operation is entirely within one MEA, the average apportionment percentage is 100% (1.00) . . . . . **3** **0120**

**Schedule Z Computation of Credit Limitations — Manufacturing Enhancement Area****Part I Computation of Credit Limitations.** See instructions.

1	Trade or business income. <b>Individuals:</b> Enter the amount from Worksheet II, Section B, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see Part II instructions) . . . . .	1	<b>0140</b>
2	Corporations: Enter the average apportionment percentage from Worksheet II, Section A, line 4. See instructions. . .	2	<b>-----</b>
3	Multiply line 1 by line 2. . . . .	3	<b>0160</b>
4	a Compute the amount of tax due using the amount on line 3. See instructions. . . . .	4a	<b>0170</b>
	b Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, line 24; Form 100W, line 24; Form 100S, line 22; or Form 109, line 10. Corporations and S corporations, see instructions . . . . .	4b	<b>0180</b>
5	Enter the smaller of line 4a or line 4b. This is the limitation based on the MEA income. Go to Part II, Part III, or Part IV. See instructions . . . . .	5	<b>0190</b>

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit col. (b) plus col. (c)	(e) Limitation based on MEA business income	(f) Credit used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
<b>6</b> Hiring credit	A			<b>0230</b>	<b>0240</b>	
	B	<b>0260</b>	<b>0270</b>	<b>0280</b>	<b>0290</b>	<b>0310</b>

**Part III Limitation of Credits for S Corporations Only.** See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
<b>7</b> Hiring credit						

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover col. (b) plus col. (c)
<b>8</b> Hiring credit			

Refer to page 3 for information on how to claim deductions and credits.

**2008****Targeted Tax Area  
Deduction and Credit Summary****3809**

Attach to your California tax return.

SSN or ITIN or California corporation number

Name(s) as shown on return

FEIN

Qualified taxpayer's SIC code. See instructions. **0009**

Secretary of State (SOS) file number

**A. Check the appropriate box for your entity type:**

- ☐ Individual    ☐ Estate    ☐ Trust    ☐ C corporation    ☐ S corporation    ☐ Partnership    **0010**  
☐ Exempt organization    ☐ Limited liability company    ☐ Limited liability partnership

**B. Enter the name of the targeted tax area (TTA) business:****0020****C. Enter the address (actual location) where the TTA business is conducted:****0030****D. Enter the name of the specific area of the TTA in which the business and/or investment activity is located.****0040****E. Enter the six-digit Principal Business Activity code of the TTA Business . . . . .** **0050****F. Total number of employees in the TTA. . . . .** **0060****G. Number of employees included in the computation of the hiring credit, if claimed . . . . .** **0070****H. Number of new employees included in the computation of the hiring credit, if claimed . . . . .** **0080****I. Gross annual receipts of the business . . . . .** **0090****J. Total asset value of the business . . . . .** **0100****Part I Credits (Complete Schedule Z on Side 2 before you complete this part.)****1 Hiring and sales or use tax credits claimed on the current year return:****a Hiring credit from Schedule Z, line 8A, column (f) or line 10, column (f). . . . .** **0110****b Sales or use tax credit from Schedule Z, line 9A, column (f) or line 11, column (f) . . . . .** **0120**Add line 1a and line 1b . . . . . **1** **0130****Part II Business Expense Deduction****2 Enter the cost of qualified property purchased for the TTA that is being deducted as a current year**business expense from Worksheet III, Section A, line 5, column (b). . . . . **2** **0140**

**ELECTION:** The act of deducting a portion of the cost of any property as a current year expense rather than adding it to the capital account constitutes an election to treat that property in accordance with R&TC Sections 17267.6 or 24356.6. That election may not be revoked except with the written consent of the Franchise Tax Board (FTB).

**Part III Portion of Business Attributable to the Targeted Tax Area****3 Enter the average apportionment percentage of your business that is in the TTA from Worksheet IV,**Section A, line 4. If your operation is wholly within the TTA, the average apportionment percentage is 100% (1.00) . . . . . **3** **0180****Part IV Net Operating Loss (NOL) Carryover and Deduction****4 a Enter the total NOL carryover from the prior year from Worksheet V, Section C, line 19, column (b) . . . . .** **4a** **0150**

**b Enter the total NOL deduction used in the current year from Worksheet V, Section C, line 19, column (c). Enter this amount on Schedule CA (540 or 540NR), line 21e, column B; Form 100, line 21; Form 100W, line 21; Form 100S, line 19; or Form 109, line 6. . . . .** **4b** **0160**

**c Enter the TTA NOL carryover to future years from Worksheet V, Section C, line 19, column (e) . . . . .** **4c** **0170**

**ELECTION:** For those taxpayers eligible for an NOL carryover under R&TC Sections 17276.2, 17276.4, 17276.5, 17276.6, 24416.2, 24416.4, 24416.5, or 24416.6, the act of claiming an NOL carryover on this form constitutes the **irrevocable** election to apply the loss under R&TC Sections 17276.6 or 24416.6, for taxpayers operating a trade or business within the TTA. If you elect to carry over an NOL under the TTA provisions, you cannot carry over any other type and amount of NOL from this year.

**Part V Recapture of Deduction and Credits****5 TTA recapture of hiring credit from Worksheet I, Section B, line 2, column (b). . . . .** **5** **0190****6 Recapture of business expense deduction from Worksheet III, Section B, line 2, column (b) . . . . .** **6** **0200**



**Schedule Z Computation of Credit Limitations — Targeted Tax Area****Part I Computation of Credit Limitations.** See instructions.

<b>1</b>	Trade or business income. Individuals: Enter the amount from Worksheet IV, Section C, line 14, column (c) on this line and on line 3 (skip line 2). See instructions. Corporations which file a combined report, enter the taxpayer's business income apportioned to California (see instructions Part III) . . . . .	<b>1</b>	<b>0210</b>
<b>2</b>	Corporations: Enter the average apportionment percentage from Worksheet IV, Section A, line 4. See instructions . .	<b>2</b>	<b>-----</b>
<b>3</b>	Multiply line 1 by line 2 . . . . .	<b>3</b>	<b>0230</b>
<b>4</b>	Enter the TTA NOL deduction from Worksheet V, Section C, line 19, column (c) . . . . .	<b>4</b>	<b>0240</b>
<b>5</b>	TTA taxable income. Subtract line 4 from line 3 . . . . .	<b>5</b>	<b>0250</b>
<b>6 a</b>	Compute the amount of tax due using the amount on line 5. See instructions . . . . .	<b>6a</b>	<b>0260</b>
<b>b</b>	Enter the amount of tax from Form 540, line 24; Long Form 540NR, line 27; Form 541, line 21; Form 100, or Form 100W, line 24; Form 100S, line 22; or Form 109, line 10. Corporations and S corporations, see instructions . . . . .	<b>6b</b>	<b>0270</b>
<b>7</b>	Enter the smaller of line 6a or line 6b. This is the limitation based on the TTA income. Go to Part II, Part III, or Part IV. See instructions . . . . .	<b>7</b>	<b>0280</b>

**Part II Limitation of Credits for Corporations, Individuals, Estates, and Trusts.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit add col. (b) plus col. (c)	(e) Limitation based on TTA business income	(f) Credit used on Schedule P can never be greater than col. (d) or col. (e)	(g) Carryover col. (d) minus col. (e)
<b>8</b> Hiring credit	A			<b>0320</b>	<b>0330</b>	
	B	<b>0350</b>	<b>0360</b>	<b>0370</b>	<b>0380</b>	<b>0400</b>
<b>9</b> Sales or use tax credit	A			<b>0440</b>	<b>0450</b>	
	B	<b>0470</b>	<b>0480</b>	<b>0490</b>	<b>0500</b>	<b>0520</b>

**Part III Limitation of Credits for S Corporations Only.** See instructions.

(a) Credit name	(b) Credit amount	(c) S corporation credit col. (b) multiplied by 1/3	(d) Total prior year carryover	(e) Total credit add col. (c) plus col. (d)	(f) Credit used this year by S corporation	(g) Carryover col. (e) minus col. (f)
<b>10</b> Hiring credit						
<b>11</b> Sales or use tax credit						

**Part IV Limitation of Credits for Corporations and S Corporations Subject to Paying Only the Minimum Franchise Tax.** See instructions.

(a) Credit name	(b) Credit amount	(c) Total prior year carryover	(d) Total credit carryover. col. (b) plus col. (c)
<b>12</b> Hiring credit			
<b>13</b> Sales or use tax credit			

Refer to page 3 for information on how to claim deductions and credit.

**2008****Underpayment of Estimated Tax  
by Individuals and Fiduciaries****5805**

Attach this form to the **back** of your Form 540, Form 540A, Long Form 540NR, or Form 541. Also, fill in the circle for underpayment of estimated tax located on Form 540/540A, line 64; Long Form 540NR, line 71; or Form 541, line 42, whichever applies.

Name(s) as shown on return

SSN, ITIN, or FEIN

**IMPORTANT:** In most cases, the Franchise Tax Board (FTB) can figure the penalty for you and you do not have to complete this form. See General Information B.

If you meet **any** of the following conditions, you do not owe a penalty for underpayment of estimated tax. **Do not complete or file this form if:**

- The amount of your tax liability (not including tax on lump-sum distributions) less credits (including the withholding credit) but not including estimated tax payments for either 2007 or 2008 was less than \$200 (or less than \$100 if married/RDP filing a separate return).
- Your 2007 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return.
- The amount of your withholding plus your estimated tax payments, if **paid in the required installments**, is at least 90% of the tax shown on your 2008 return or 100% of the tax shown on your 2007 return (110% if AGI was more than \$150,000 or \$75,000 if married/RDP filing a separate return) **and** you are not using the annualized income installment method.

**Part I Questions.** All filers must complete this part.

- 1** Are you requesting a waiver of the penalty? If "Yes," provide an explanation below and be sure to fill in the circle on Form 540/540A, line 64; Long Form 540NR, line 71; or Form 541, line 42. If you need additional space, attach a statement.

**0010 0020**  
1 ☐ Yes ☐ No

See General Information C

**@0015**

- 2** Did you use the annualized income installment method? If "Yes," see instructions for Part III and be sure to fill in the circle on Form 540/540A, line 64; Long Form 540NR, line 71; or Form 541, line 42

**0030 0040**  
2 ☐ Yes ☐ No

- 3** Was your California withholding not withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld?

**0042 0044**  
3 ☐ Yes ☐ No

**0041** ☐ N/A

If "Yes," enter the **actual uneven amounts withheld** on the spaces provided below:

4/15/08 \$ **0045**; 6/15/08 \$ **0046**; 9/15/08 \$ **0047**; 1/15/09 \$ **0048**

**0070 0080**  
4 ☐ Yes ☐ No

- 4** For estates and trusts: Was the date of death less than two years from the end of the taxable year? See General Information E

**Part II Required Annual Payment.** All filers must complete this part.

<b>1</b> Current year tax. Enter your 2008 tax after credits. See instructions.	<b>1</b>	<b>0090</b>	00
<b>2</b> Multiply line 1 by 90% (.90)	<b>2</b>	<b>0100</b>	00
<b>3</b> Withholding taxes. Do <b>not</b> include any estimated tax payments on this line. See instructions	<b>3</b>	<b>0110</b>	00
<b>4</b> Subtract line 3 from line 1. If less than \$200 (or less than \$100 if married/RDP filing a separate return), stop here. You do not owe the penalty. Do <b>not</b> file form FTB 5805.	<b>4</b>	<b>0120</b>	00
<b>5</b> Enter the tax shown on your 2007 tax return (110% (1.10) of that amount if the adjusted gross income shown on that return is more than \$150,000, or if married/RDP filing a separate return for 2008, more than \$75,000). See instructions	<b>5</b>	<b>0130</b>	00
<b>6</b> Required annual payment. Enter the <b>smaller</b> of line 2 or line 5.	<b>6</b>	<b>0140</b>	00

**Short Method**

**Caution:** See the instructions to find out if you can use the short method. If you answered "Yes" to Question 2 in Part I, skip this part and go to Part III.

If you answered "No" to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions (page 4).

<b>7</b> Enter the amount, if any, from Part II, line 3 above	<b>7</b>	<b>0150</b>	00
<b>8</b> Enter the total amount, if any, of estimated tax payments you made	<b>8</b>	<b>0160</b>	00
<b>9</b> Add line 7 and line 8	<b>9</b>	<b>0170</b>	00
<b>10</b> <b>Total underpayment for the year.</b> Subtract line 9 from line 6. If zero or less, stop here. You do not owe the penalty. Do <b>not</b> file form FTB 5805	<b>10</b>	<b>0180</b>	00
<b>11</b> Multiply line 10 by .0415538	<b>11</b>	<b>0190</b>	00
<b>12</b> • If the amount on line 10 was paid <b>on or after</b> 4/15/09, enter -0-.			
• If the amount on line 10 was paid <b>before</b> 4/15/09, enter the result of the following computation:			
Amount on line 10 X Number of days paid before 4/15/09 X .00014	<b>12</b>	<b>0200</b>	00
<b>13</b> <b>PENALTY.</b> Subtract line 12 from line 11. Enter the result here and on Form 540/540A, line 64; Long Form 540NR, line 71; or Form 541, line 42. Also fill in the circle for "FTB 5805."	<b>13</b>	<b>0210</b>	00

**Part III Annualized Income Installment Method Schedule.**

Use this schedule ONLY if you earned taxable income at an UNEVEN RATE during 2008 (See Example A). If you earned your income at approximately the same rate each month (See Example B), then you should not complete this schedule. If you choose to figure the penalty, see Worksheet II, Regular Method to Figure Your Underpayment and Penalty, on page 4 of the instructions.

**Example A:** If you were a commissioned salesperson who earned no income during the first three months of the year, earned most of your income during the following six months, and earned very little during the last three months, you should complete this schedule. You may be able to benefit by using the annualized income installment method. The required installment of estimated tax figured using the annualized method may be less than your required installment figured using the equal installment method.

**Example B:** If you worked all year and earned a monthly salary that did not change much during the year, you should not complete this schedule.

To complete this schedule correctly, you must first complete Side 1, Part II, line 1 through line 6.

Estates and trusts, **do not** use the period ending dates shown to the right.

Instead, use the following: 2/29/08, 4/30/08, 7/31/08, and 11/30/08.

Fiscal year filers must adjust dates accordingly.

	(a) 1/1/08 to 3/31/08	(b) 1/1/08 to 5/31/08	(c) 1/1/08 to 8/31/08	(d) 1/1/08 to 12/31/08
<b>1</b> Enter your adjusted gross income (AGI) for each period. Long Form 540NR filers, see instructions. Estates or Trusts, enter the amount from Form 541, line 20 attributable to each period. See instructions . . . . .	<b>0240</b>	<b>0250</b>	<b>0260</b>	<b>0270</b>
<b>2</b> Annualization amounts. Estates or Trusts, see instructions . . . . .	4	2.4	1.5	1
<b>3</b> Annualized income. Multiply line 1 by line 2. . . . .	<b>0280</b>	<b>0290</b>	<b>0300</b>	<b>0310</b>
<b>4</b> Enter your itemized deductions for the period shown in each column. If you do not itemize deductions, enter -0- here and on line 6. Estates or Trusts, enter -0- here, skip to line 9, and enter the amount from line 3 on line 9. . . . .	<b>0320</b>	<b>0330</b>	<b>0340</b>	<b>0350</b>
<b>5</b> Annualization amounts . . . . .	4	2.4	1.5	1
<b>6</b> Annualized itemized deductions. Multiply line 4 by line 5. See instructions . . . . .	<b>0360</b>	<b>0370</b>	<b>0380</b>	<b>0390</b>
<b>7</b> Enter your standard deduction from your 2008 Form 540, Long Form 540NR, or Form 540A, line 18. Enter the total standard deduction amount in each column. See instructions . . . . .	<b>0400</b>	<b>0410</b>	<b>0420</b>	<b>0430</b>
<b>8</b> Enter line 6 or line 7, whichever is <b>larger</b> . . . . .	<b>0440</b>	<b>0450</b>	<b>0460</b>	<b>0470</b>
<b>9</b> Subtract line 8 from line 3 . . . . .	<b>0480</b>	<b>0490</b>	<b>0500</b>	<b>0510</b>
<b>10</b> Figure the tax on the amount in each column of line 9 using the tax table or the tax rate schedule in the instructions for Form 540/540A, Long Form 540NR, or Form 541. Also, include any tax from form FTB 3803. Estates or Trusts, see instructions . . . . .	<b>0520</b>	<b>0530</b>	<b>0540</b>	<b>0550</b>
<b>11</b> Enter the total amount of exemption credits from your 2008 Form 540/540A, line 21 or or Form 541, line 22. If you filed a Long Form 540NR, see instructions for line 11, Part III. Enter the total exemption credit amount in each column. See instructions . . . . .	<b>0560</b>	<b>0570</b>	<b>0580</b>	<b>0590</b>
<b>12</b> Subtract line 11 from line 10. Long Form 540NR filers, complete Worksheet I on page 3 of the instructions . . . . .	<b>0600</b>	<b>0610</b>	<b>0620</b>	<b>0630</b>
<b>13</b> Enter the total credit amount from your 2008 Form 540, line 29; Form 540A, line 28; or Form 541, line 23. Long Form 540NR filers, see instructions . . . . .	<b>0640</b>	<b>0650</b>	<b>0660</b>	<b>0670</b>
<b>14 a</b> Subtract line 13 from line 12. If zero or less, enter -0- . . . . .	<b>0680</b>	<b>0690</b>	<b>0700</b>	<b>0705</b>
<b>b</b> Enter the alternative minimum tax and mental health tax. See instructions . . . . .	<b>0706</b>	<b>0707</b>	<b>0708</b>	<b>0709</b>
<b>c</b> Add line 14a and line 14b . . . . .	<b>0710</b>	<b>0711</b>	<b>0712</b>	<b>0713</b>
<b>d</b> Enter the excess SDI from Form 540/540A, line 39 or Long Form 540NR, line 46. . . . .	<b>0725</b>	<b>0726</b>	<b>0727</b>	<b>0728</b>
<b>e</b> Enter the child and dependent care expenses credit amount from Form 540/540A, line 43 or Long Form 540NR, line 50 . . . . .	<b>0714</b>	<b>0715</b>	<b>0716</b>	<b>0717</b>
<b>f</b> Subtract line 14d and line 14e from line 14c. If zero or less, enter -0- . . . . .	<b>0721</b>	<b>0722</b>	<b>0723</b>	<b>0724</b>
<b>15</b> Applicable percentage. . . . .	22.5%	45%	67.5%	90%
<b>16</b> Multiply line 14f by line 15 . . . . .	<b>0720</b>	<b>0730</b>	<b>0740</b>	<b>0750</b>
<b>Complete Line 17 through Line 23 of each column before you go to the next column.</b>				
<b>17</b> Enter the combined amounts shown on line 23 from all preceding columns . . . . .		<b>0760</b>	<b>0770</b>	<b>0780</b>
<b>18</b> Subtract line 17 from line 16. If zero or less, enter -0- . . . . .	<b>0790</b>	<b>0800</b>	<b>0810</b>	<b>0820</b>
<b>19</b> In each column, enter 1/4 of the amount on form FTB 5805, Part II, line 6 . . . . .	<b>0830</b>	<b>0840</b>	<b>0850</b>	<b>0860</b>
<b>20</b> Enter the amount from line 22 from the preceding column . . . . .		<b>0870</b>	<b>0880</b>	<b>0890</b>
<b>21</b> Add line 19 and line 20 . . . . .	<b>0900</b>	<b>0910</b>	<b>0920</b>	<b>0930</b>
<b>22</b> Subtract line 18 from line 21. If zero or less, enter -0- . . . . .	<b>0940</b>	<b>0950</b>	<b>0960</b>	<b>0970</b>
<b>23</b> Enter line 18 or line 21, whichever is less. Transfer these amounts to Worksheet II, Regular Method to Figure Your Underpayment and Penalty, line 1. . . . . <input checked="" type="checkbox"/>	<b>0980</b>	<b>0990</b>	<b>1000</b>	<b>1010</b>

**If you use the annualized income installment method for one payment due date, you must use it for all payment due dates. This schedule automatically selects the smaller of your annualized income installment or your regular installment.**

**2008****Underpayment of Estimated Tax by  
Farmers and Fishermen****5805F**

Attach this form to the back of your Form 540, Long Form 540NR, or Form 541, even if you do not owe a penalty.

Name(s) as shown on return

Your SSN or ITIN

**Part I Figure Your Underpayment**

- 1 2008 tax after credits from Form 540, line 30, line 31, and line 32; Long Form 540NR, line 38, line 39, and line 40; or Form 541, line 25, line 26, and line 27. . . . . 1 **0010** 00
- 2 2008 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. . . . . 2 **0020** 00
- 3 2008 child and dependent care expenses credit from Form 540, line 43 or Long Form 540NR, line 50 . . . . . 3 **0023** 00
- 4 Add line 2 and line 3 . . . . . 4 **0026** 00
- 5 Subtract line 4 from line 1 . . . . . 5 **0030** 00
- 6 Multiply line 5 by 66 2/3 percent (.6667) . . . . . 6 **0040** 00
- 7 2008 withholding taxes from Form 540, line 36, line 38, and line 39; Long Form 540NR, line 43, line 44, and line 46; or Form 541, line 29 and line 31 . . . . . 7 **0050** 00
- 8 Subtract line 7 from line 5. If less than \$200 (\$100 if married/RDP filing separately), **STOP**. You do not owe a penalty. . . . . 8 **0060** 00
- 9 2007 tax after credits from Form 540, add line 30, line 31, and line 32; Long Form 540NR, add line 38, line 39, and line 40; or Form 541, add line 25, line 26, and line 27. (If you did not file a return for 2007 or if your 2007 taxable year was less than 12 months, do not complete line 9 through line 11. Instead, enter the amount from line 6 on line 12.) . . . . . 9 **0070** 00
- 10 a 2007 tax on lump-sum distributions from Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b . . . . . 10a **0080** 00
- b 2007 child and dependent care credit expenses from Form 540, line 43 or Long Form 540NR, line 50 . . . . . 10b **0090** 00
- c Add line 10a and line 10b . . . . . 10c **0095** 00
- 11 Subtract line 10c from line 9. If less than \$200 (\$100 if married/RDP filing separately), **STOP**. You do not owe a penalty. . . . . 11 **0100** 00
- 12 Enter the smaller of line 6 or line 11 . . . . . 12 **0120** 00
- 13 2008 withholding taxes and estimated tax payments made on or before January 15, 2008, from Form 540, line 36, line 37, line 38, and line 39; Long Form 540NR, line 43, line 44, line 45, and line 46; or Form 541, line 29, line 31, and line 32. . . . . 13 **0130** 00
- 14 Underpayment. Subtract line 13 from line 12. If zero or less, you do not owe a penalty. Be sure to fill in the circle on Form 540, line 64; Long Form 540NR, line 71; or Form 541, line 42 . . . . . 14 **0140** 00

**Part II Figure Your Penalty**

- 15 Enter the date the amount on line 14 was paid or April 15, 2009, whichever is earlier . . . . . 15 **0150**
- 16 Number of days after January 15, 2009, to and including the date on line 15 . . . . . 16 **0160**  
If you are a calendar year taxpayer and made no estimate payment, enter 90 days.
- 17 Penalty:  $\frac{\text{Number of days on line 16}}{365} \times .05 \times \text{underpayment on line 14. Enter the result here.}$
- If you are requesting a waiver, go to line 18. Otherwise, enter this amount on Form 540, line 64; Long Form 540NR, line 71; or Form 541, line 42. Also, fill in the circle on that line to show that form FTB 5805F is attached to the return. . . . . 17 **0170** 00
- 18 To request a waiver, check the box on this line and provide an explanation below. Be sure to fill in the circle on Form 540, line 64; Long Form 540NR, line 71; or Form 541, line 42. See General Information E. . . . . **0175** 18 ☐ **0180** **0185** 00  
**@0190**

**2008 Tax on Accumulation Distribution of Trusts****5870A****Attach to beneficiary's tax return.**

Name(s) as shown on your return <b>0010</b>		SSN or ITIN <b>0020</b>	
Name of trust <b>0030</b>		FEIN <b>0080</b>	
Address of trust (including number and street, Apt., suite, PO Box, or PMB no.) <b>0040</b>			
City <b>0050</b>		State <b>0060</b>	Zip Code <b>0070</b>
Beneficiary's date of birth	Month	Day	Year
<b>0090</b>			
Enter number of trusts from which you received accumulation distributions in this taxable year . . .			<b>0100</b>

**Part I Tax on Accumulation Distribution under Internal Revenue Code Section 667.****Section A — Average Income and Determination of Computation Years**

1	Amount of current distribution that is considered distributed in earlier years from Schedule J (541), line 30, column (a)	<b>0110</b>	00
2	Distributions of income accumulated before you were born or reached age 21	<b>0120</b>	00
3	Subtract line 2 from line 1	<b>0130</b>	00
4	Taxes imposed on the trust on amounts from line 3 from Schedule J (541), line 30, column (b)	<b>0140</b>	00
5	Total. Add line 3 and line 4	<b>0150</b>	00
6	Tax-exempt interest included on line 5 from Schedule J (541), line 30, column (c)	<b>0160</b>	00
7	Taxable part of line 5. Subtract line 6 from line 5	<b>0170</b>	00
8	Number of trust's earlier years in which amounts on line 7 are considered distributed	<b>0180</b>	
9	Average annual amount considered distributed. Divide line 3 by line 8	<b>0190</b>	00
10	Multiply line 9 by 25% (.25)	<b>0200</b>	00
11	Number of trust's earlier taxable years to be taken into account. See instructions	<b>0210</b>	
12	Average amount for recomputing tax. Divide line 7 by line 11. Enter here and in each column on line 15 below.	<b>0220</b>	00
13	Enter your taxable income before this distribution for the five immediately preceding years:		

	2007	2006	2005	2004	2003
13	<b>0230</b>	<b>0240</b>	<b>0250</b>	<b>0260</b>	<b>0270</b>

**Section B — Tax Attributable to the Accumulation Distribution**

	Year (a) <b>0280</b>	Year (b) <b>0300</b>	Year (c) <b>0320</b>
14	<b>0290</b>	<b>0310</b>	<b>0330</b>
15	<b>0340</b>	<b>0350</b>	<b>0360</b>
16	<b>0370</b>	<b>0380</b>	<b>0390</b>
17	<b>0400</b>	<b>0410</b>	<b>0420</b>
18	<b>0430</b>	<b>0440</b>	<b>0450</b>
19	<b>0460</b>	<b>0470</b>	<b>0480</b>
20	<b>0500</b>	<b>0510</b>	<b>0520</b>
21	<b>0530</b>	<b>0540</b>	<b>0550</b>
22	<b>0560</b>	<b>0570</b>	<b>0580</b>
23	<b>0590</b>	<b>0600</b>	<b>0610</b>
24			<b>0620</b> 00
25			<b>0630</b> 00
26			<b>0640</b> 00
27			<b>0650</b> 00
28			<b>0660</b> 00

**Part II Tax on Distributions of previously untaxed trust income under Revenue and Taxation Code Section 17745 (b) and (d):**

- If the income was accumulated over a period of five years or more, complete Section A.
- If the income was accumulated over a period of less than 5 years, complete Section B.

**Section A** — See instructions.

1	Income accumulated over five years or more.	1	0710	00
2	Divide line 1 by six. Enter here and on Schedule CA (540 or 540NR), line 21f, column C.	2	0720	00

	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) 2003
3	0730	0740	0750	0760	0770
4	0780	0790	0800	0810	0820
5	0830	0840	0850	0860	0870
6	0880	0890	0900	0910	0920
7	0930	0940	0950	0960	0970
8	0980	0990	1000	1010	1020
9	1030	1040	1050	1060	1070
10	1090	1100	1110	1120	1130
11	1140	1150	1160	1170	1180
12	1190	1200	1210	1220	1230
13	1240	1250	1260	1270	1280

14	Add line 13, column (a) through column (e) for all years that you entered "Yes" on line 3. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions.	14	1290	00
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**Section B** — See instructions.

1	Income accumulated less than 5 years	1	1300	00
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2	Averaging factor:	2a	1310	
a	Enter the number of years the trust accumulated the amount on line 1	2b	1	
b	Distribution year			

3	Add line 2a and line 2b.	3	1320	
4	Divide line 1 by line 3. Enter here and on Schedule CA (540 or 540NR), line 21f, column C	4	1330	00

	(a) 2007	(b) 2006	(c) 2005	(d) 2004
5	1340	1350	1360	1370
6	1380	1390	1400	1410
7	1420	1430	1440	1450
8	1460	1470	1480	1490
9	1500	1510	1520	1530
10	1540	1550	1560	1570
11	1580	1590	1600	1610
12	1630	1640	1650	1660
13	1670	1680	1690	1700
14	1710	1720	1730	1740
15	1750	1760	1770	1780

16	Add line 15, column (a) through column (d) for all years that you entered "Yes" on line 5. Enter here and on Form 540, line 23; Long Form 540NR, line 26; or Form 541, line 21b. See instructions.	16	1790	00
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## 2008 STCGL – Short Term Capital Gain/Loss Transaction

For e-file only

This form describes the explanatory information that may accompany the California Schedule D and California Schedule D (540NR) Gain or Loss Adjustment entries.

	<b>Field Number</b>	<b>Entry Description</b>
<b>Short-Term Description of Property</b>	<b>0020</b>	
<b>Short-Term Date Acquired</b>	<b>0040</b>	Date (YYYYMMDD), "INHERIT", or "VARIOUS"
<b>Short-Term Date Sold</b>	<b>0060</b>	Date (YYYYMMDD), "WORTHLESS", or "BANKRUPT"
<b>Short-Term Sales Price</b>	<b>0080</b>	Number, or "EXPIRED", or "WORTHLESS"
<b>Short-Term Cost or Other Basis</b>	<b>0100</b>	Number, or "EXPIRED"
<b>Short-Term Gain or (Loss)</b>	<b>0120</b>	

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## 2008 LTCGL – Long-Term Capital Gain/Loss Transaction

For e-file only

This form describes the explanatory information that may accompany the California Schedule D and California Schedule D (540NR) Gain or Loss Adjustment entries.

	<b>Field Number</b>	<b>Entry Description</b>
<b>Long-Term Description of Property</b>	<b>0020</b>	
<b>Long-Term Date Acquired</b>	<b>0040</b>	Date (YYYYMMDD), "INHERIT", or "VARIOUS"
<b>Long-Term Date Sold</b>	<b>0060</b>	Date (YYYYMMDD), OR "WORTHLESS"
<b>Long-Term Sales Price</b>	<b>0080</b>	Number, "EXPIRED", or "WORTHLESS"
<b>Long-Term Cost or Other Basis</b>	<b>0100</b>	Number, or "EXPIRED"
<b>Long-Term Gain or (Loss)</b>	<b>0120</b>	